

**REGISTERED COMPANY NUMBER: 00969051 (England and Wales)**

**REGISTERED CHARITY NUMBER: 260666**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024  
FOR  
THE BRITISH INSTITUTE OF NON-DESTRUCTIVE  
TESTING LIMITED**

**THE BRITISH INSTITUTE OF NON-DESTRUCTIVE TESTING LIMITED**

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# THE BRITISH INSTITUTE OF NON-DESTRUCTIVE TESTING LIMITED

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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).

### **BINDT Mission and Mission Scope**

This is encapsulated in BINDT's 'charitable objects', which are listed in the BINDT Articles of Association, the principal one of which is:

*To promote the advancement of the science and practice of non-destructive testing, condition monitoring, diagnostic engineering and all other associated materials and quality testing disciplines.*

What is immediately clear from the mission is that BINDT is relatively unconstrained: the mission goes beyond the engineering discipline of NDT and does not apply only to the UK.

Regarding engineering disciplines, BINDT has taken a position whereat it sees NDT, CM and Structural Health Monitoring (SHM), or perhaps 'Health Monitoring' per se, as three sides of the same thing.

In other words, whereas BINDT aims to provide a 'platform for leadership' and to provide 'education and professional development' products and services to its stakeholders, those stakeholders primarily (but not exclusively) identify themselves with the engineering disciplines of NDT, CM and SHM. Therefore, the term 'NDT' should generally be taken to mean 'NDT, CM, SHM, diagnostic engineering and all other associated materials and quality testing disciplines.

Regarding internationality, at the time of writing, over 50% of BINDT's income is derived from products and services provided overseas, or to people or organisations based overseas, either directly or through BINDT's partners such as Authorised Qualification Bodies (AQBs).

### **Public benefit**

As a UK Registered Charity, BINDT must demonstrably provide a benefit to the public: again, not constrained to UK-based public.

The benefits to the public can be summarised as follows:

Facilitating the education and professional development of people in NDT results in:

- Safer plant and equipment.
- More reliable plant and equipment, and improved environmental impact.
- Growth, in economic terms.

### **BINDT Propositions and Capabilities**

BINDT's 'structure for growth', implemented in 2015, is based around BINDT's 12 propositions and capabilities and is summarised in BINDT's Bye-law No.2. The 12 propositions and capabilities are as follows (noting that the 8 propositions through which products and services are provided to customers are *italicised*):

- Marketing and Public Relations
- *Awards and Recognition*
- *Branch Meetings*
- *Certification*
- *Conferences and Events*
- *Education and Professional Development (including the development of apprenticeship schemes)*
- *Membership (of BINDT)*
- *Publications and Media*
- *Registration (of engineers and technicians with the Engineering Council)*
- IT
- Establishment (people, facilities and premises)
- Partnerships (with organisations that enhance BINDT's capabilities)

These can be considered to be the 12 things at which BINDT aims to be world class.

Increasingly, BINDT products and services should and will be delivered in bundles. For example, a person undertaking one of the Non-Destructive Testing apprenticeship schemes may engage with all of the following BINDT propositions during the process:

- Certification
- Membership
- Registration
- Education and Professional Development (with respect to end point assessment)
- Awards and Recognition (as we will recognise/award outstanding apprentices)

### **BINDT's Value Proposition**

The reasons, based on a survey of members, that people and organisations choose to engage with BINDT can be summarised as follows:

- Professional Recognition:
  - For individuals, this includes:
    - Membership Certificate (demonstrating commitment).
    - Access to engineer registration through the Engineering Council (demonstrating competence).
    - Use of post-nominal letters.
    - Access to BINDT's Education and Professional Development (EPD) facility - complementing/enhancing BINDT's Certification proposition.
    - Access to BINDT recognition and awards.
  - For organisations, this includes:
    - Membership Certificate (demonstrating commitment).
    - Use of logo on stationery.
    - Identification as part of a well-respected cohort.
    - Access to BINDT recognition and rewards.
- Business Benefits:
  - For individuals and organisations, this includes:

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- Networking.
  - Professional Indemnity Insurance referral.
  - Legal helpline.
- Information Exchange:
  - For individuals, this includes:
    - Insight, NDT News, IJCM and Condition Monitor.
    - Yearbook and Branch Booklet.
    - Conferences, symposia, seminars, workshops.
    - Members' area on website.
    - Branch meetings.
  - For organisations, this includes:
    - Exhibitions
    - Entry in the Yearbook
- Leadership:
  - For individuals, this includes:
    - Participation in the governance of BINDT.
    - Participation in the work of BINDT (committees/work groups).
    - Personal professional development arising from participation.
  - For organisations, this includes:
    - Influence the governance of BINDT
    - Influence the work of BINDT
    - Outlet for 'Thought Leadership' - improve standing in the marketplace.
- Discounts:
  - For individuals, this includes:
    - Conferences.
    - Books.
  - For organisations, this includes exhibitions.

The above list outlines the value of engaging with BINDT through its Membership proposition, which can be considered a proxy for the value of engaging with any one or combination of BINDT's propositions.

It is perhaps worth articulating the high-level value proposition for any individual or organisation engaging with BINDT in any way. That is:

- Individuals engage with BINDT in order to develop professionally (i.e. to create, maintain and demonstrate their proficiency) which may include developing their leadership skills by getting involved in the governance of BINDT.
- Organisations engage with BINDT because BINDT's pursuit of its mission results in more or better business for them, directly or indirectly, especially over the longer-term, and especially if the respective organisation chooses to proactively influence developments by enabling their employees to get involved in the governance of BINDT.

#### **BINDT's Vision**

Broadly, BINDT aspires to:

- Significantly increase **engagement**.
- Demonstrably increase **diversity** across the board resulting in 'flatter' engagement profiles, and proportionately increase engagement with:
  - Under-represented cohorts such as 'practitioners', 'end-users', regulators, insurers and other 'policy-makers'.

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- Women and other people from (what in the UK are considered) ethnic minorities.
  - People in the Condition Monitoring and 'Health Monitoring' communities.
- Continuously improve service, quality and technical **standards**.
- Control risk (financial, reputational, health & safety and environmental) and thereby maintain BINDT's **sustainability**.

The means to these ends include:

- Demonstrable and universally recognised impartiality (minimal unconscious bias).
- Understanding our stakeholders' perceptions of us and our 8 propositions.
- Having a reliable means for determining our engagement profiles.
- Compelling propositions that clearly add value and are easy to engage with.
- Able to identify all of our stakeholders and how they engage with us.
- Able to communicate with our stakeholders in specific targeted cohorts.
- Suitably qualified and experienced personnel (SQEP): secretariat and governance.
- High degree of employee engagement.
- Sufficient 'operational' staff and facilities to deliver goods and services.
- Make a reasonable 'operating surplus' each year.
- Sustainably re-invest 'excess' surplus funds in 'projects' (as per the strategic plan).
- Sufficient 'projects' staff, other resources and facilities to make reasonable progress on 'projects'.
- Premises at Midsummer House, Northampton.
- An effective and comprehensive Business Management System.
- Leadership and significant influence in the European Federation of Non-Destructive Testing (EFNDT) and the International Committee for Non-Destructive Testing (ICNDT).
- Partnerships with similar organisations in the UK and overseas.

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#### **BINDT Structure, Governance and Management**

BINDT is structured around its 12 propositions and capabilities, thereby putting the beneficiaries (the public, BINDT Members and other stakeholders) at the heart of the structure.

The secretariat is organised around four operating departments (Publishing, Media & Marketing; Conferences and Events; Certification; Membership and Registration) supported by a number of 'overhead' functions such as accounts, facilities management, quality control, etc. (See Figure 1). It is led by a Chief Executive Officer and a group of senior staff, known collectively as the Staff Executive, who have responsibility for the day-to-day running of the Institute.

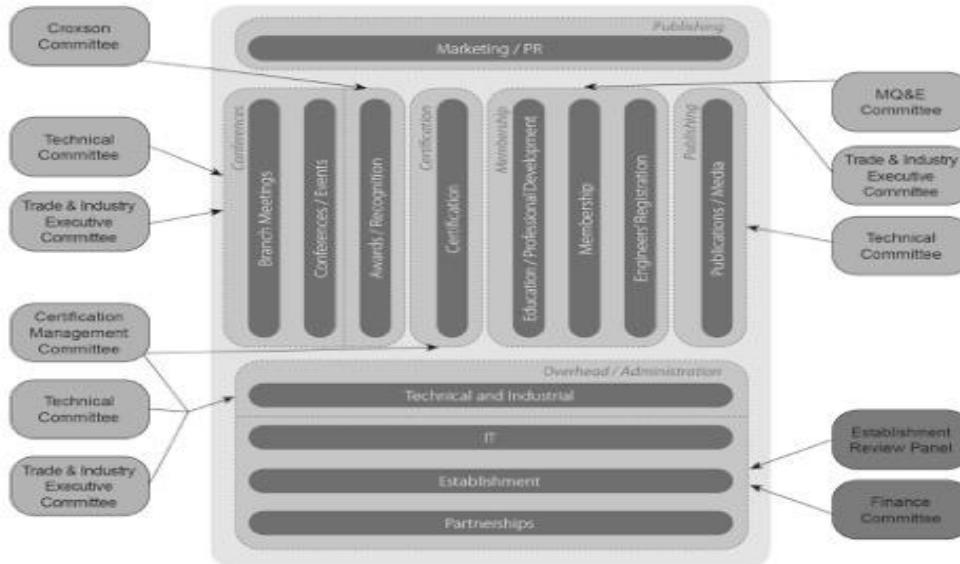
Operations and execution of the strategic plan are overseen by committees of volunteers/members.

The Staff Executive and the oversight committees report to a Council of volunteer/member Trustees/Directors. Council has overall responsibility for the governance, leadership and management of the Institute.

BINDT's Council also has a number of additional specific committees that report to it such as the Governance Advisory Committee.

New members of Council (i.e. new trustees) undergo an induction process to brief them on their legal responsibilities, etc.

The Institute is controlled by its governing document, its Articles of Association, and a series of bye-laws. BINDT is a limited company, as well as a UK-registered charity, limited by guarantee as defined by the Companies Act 2006.



**Figure 1. The Institute's eight propositions showing committee oversight**

More information can be found on BINDT's website at:

<http://www.bindt.org/about-us/Institute-Organisation>

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#### **Appointment of trustees/directors**

Extract from Articles of Association (Rev 10 September 2020)

31. The Institute may by ordinary resolution:

- (1) appoint a person who is willing to be a director; and
- (2) determine the rotation in which any additional directors are to retire.

32. Not less than three calendar months prior to the Annual General Meeting in each year the Institute's Council shall send to each member entitled to vote a list of Directors who are due to retire at the end of the year and who are eligible or ineligible (as the case may be) for re-election together with a list of other members eligible to be appointed a director, if any, nominated by them for election to the Institute's Council (Board of Directors).

33. After the issue of the Council's list referred to in paragraph 32 and not later than three weeks after such notification, any three members who are entitled to vote at all Ordinary Meetings, Annual General Meetings and Extraordinary General Meetings of the Institute may nominate any other duly qualified person to fill any such vacancy other than that of President, President-Elect, Vice-President, Hon Treasurer or Hon Secretary who shall be nominated by the Council only, by delivering such nomination in writing to the Council together with the written consent of the nominee to accept office if elected.

34.

- (1) The directors may appoint a person who is willing to be a director to fill any vacancy arising.
- (2) A director appointed by a resolution of the other directors must retire at the next annual general meeting and must not be taken into account in determining the directors who are to retire by rotation.

35. When a person is elected by a branch of the Institute at the branch AGM to represent that branch on the Council, the elected representative shall, if they are not already a director, automatically be appointed a director of the Institute for the duration of their period of office representing the branch. A director appointed in this way becomes a full voting member of Council. Such representatives are to be elected in accordance with the Institute's Bye-Laws in force from time to time. It is, however, not compulsory for a branch AGM to include the election of a representative to Council.

36. When a person is elected chair of any one of the 5 committees identified below at 36(i)-(v), the committee chair shall, if they are not already a director, automatically be appointed a director of the Institute for the duration of their chairmanship of the committee. A director appointed in this way becomes a full voting member of Council. Such chairpersons are to be elected by their committee in accordance with the secret ballot method as outlined in the Institute's Bye-Laws in force from time to time.

The selected committees for the purpose of this article 36 are as follows:

- i. the Membership, Qualification & Education Committee;
- ii. the NDT Technical Committee;
- iii. the CM Technical Committee;
- iv. the Certification Management Committee; and
- v. the Industry Group Executive Committee.

37. The appointment of a director, whether by the Institute in general meeting or by the other directors, must not cause the number of directors to exceed any number fixed as the maximum number of directors.



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#### Arrangements for setting pay and remuneration of key management personnel

Extract from Bye-Law No. 2 (Rev 16 September 2019)

##### 1. Finance Committee and Establishment Review Panel (ERP)

###### 1.1 The composition of the Finance Committee shall be:

President

President-Elect

Immediate Past-President

Honorary Secretary

Honorary Treasurer

Institute CEO

Head of Finance & Planning (non-voting)

PA to the CEO (minute secretary - non-voting)

Representative from Institute's Accountants (non-voting)

The members of the Finance Committee, excluding the representative from the Institute's Accountant, also form the **Establishment Review Panel (ERP)** which has responsibility for reviewing and agreeing any and all material changes in:

1.5.1 Staff headcount and/or number of full time equivalents (FTEs)

1.5.2 Staff salaries, bonus payments, pension and other employment benefits

1.5.3 Staff organisation chart

1.5.4 Institute's premises and/or facilities

1.5.5 Insurance cover

1.5.6 Operational matters

1.5.7 Review of partnerships

1.5.8 Other matters as required

**Note:** In the event where discussions are about the CEO or are in some way materially connected to the CEO, the CEO will leave the meeting until such time as the discussions have been concluded.

The CEO conducts regular performance reviews of the Heads of Departments and senior staff that comprise the Staff Executive:

Head of Events & Awards

Head of Finance & Planning

Head of Membership & Registration

Head of Publishing, Media & Marketing

Certification Manager

Technical Manager (Senior Technical Engineer)

The reviews are based on an established Performance and Talent Management protocol. The CEO makes salary recommendations to ERP based on the results of these reviews.

### **Business Risk Management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in-place to provide reasonable assurance against fraud and error.

The trustees have a risk management strategy, which comprises:

- Regular reviews of the risks that the Institute may face.
- Establishing systems and procedures to mitigate risks and minimise the potential impact on the Institute should those risks materialise.
- Documenting those risks, systems, procedures, etc. in a suite of documents that includes a health and safety risk profile, a Risk Assessment and 'Disaster' Recovery Plan and a document covering threats to impartiality.
- Continuously improving the Institute's insurance cover.
- Oversight and/or audit by external bodies to certify compliance with relevant regulations and standards.

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#### **Diversity and Inclusion**

The Diversity and Inclusion Advisory Group provides guidance to BINDT Council and other committees on how to fulfil BINDT's commitment under the Royal Academy of Engineering's (RAEng) Engineering Diversity Concordat, to which BINDT is a signatory.

The group has been assisting the Institute in completing the 2025 RAEng Progression Framework assessment. This framework measures BINDT's progress in diversity and inclusion across areas such as governance, membership, awards, outreach and education, comparing BINDT's performance with that of other Professional Engineering Institutions (PEIs) within the industry. The submission deadline is April 2025, after which RAEng will review our assessment alongside those of other PEIs and share their findings with us.

The results of this benchmarking exercise will provide valuable insights into which areas the Institute should prioritise. It will also help refine and advance the Diversity and Inclusion strategy, creating a clear action plan for BINDT to focus on over the next three years. This will aim to further integrate D&I across all areas of the organisation and ensure effective communication with the BINDT community (members, employees and volunteers) and the wider NDT community regarding the steps BINDT is taking to progress D&I within our industry.

This benchmarking exercise was previously carried out in 2017 and 2021, and has proved to be invaluable in identifying areas for improvement and focus.

We will share the findings as soon as they become available.

Planned activities for 2025:

- Communicate the findings from the 2025 RAEng Progression Framework and finalise the action plan;
- Publish educational articles in internationally recognised industry journals;
- Attend and present at international industry events, including panel sessions, to raise awareness of D&I;
- Continue collaboration with the marketing team to refresh D&I content;
- Ongoing communication and collaboration with other professional bodies to ensure adherence to best practices;
- Attend relevant events to continue learning about best practices;
- Ongoing development of the D&I strategy.

#### **Marketing, PR and Outreach**

The marketing team continues to work to promote the Institute, and NDT, CM and SHM in general, in a number of ways. In particular, the team provides appropriate support, and aims to apply consistency of format and message, to all areas of the Institute's business and endeavours to solicit and implement ideas and requirements from the various committees.

A member of the marketing team attends the meetings of all main committees, and those of a number of sub-committees, working groups and advisory groups, to provide marketing support directly, allowing for effective planning and resourcing. Oversight of the marketing strategy and activities undertaken is the responsibility of Council.

Some of the highlights of the year's marketing and PR activities include:

- An Outreach Coordinator was recruited in May 2024 and the development and roll-out of outreach activities in four key areas of the Institute's business got underway, namely certification and training, membership and registration, STEM in schools and apprenticeships and higher education.
- Editorial articles relating to NDT/CM/SHM and BINDT were written in-house. In addition to the series of general announcements about BINDT events, the following articles were published in NDT News and/or circulated as press releases to other publications:
  - *'Certification standards within non-destructive testing: options for NDT personnel'*, published in Quality Magazine in March 2024.

- *'BINDT appoints Deputy CEO'*, published in May 2024
- Promotion of all Institute events continued, with advertising artwork, web content, mailshots, press releases and social media posts created for:
  - Scottish Seminar Workshop, Exhibition and Burns' Supper (January).
  - 2024 Aerospace Event (April).
  - 2024 Lubrication Analysis Webinar (May).
  - CM 2024 Conference (June).
  - NDT 2024 Conference (September).
  - Materials Testing 2024 Exhibition (September).
  - 2024 Aerospace Workshop (October).

Programmes and relevant information were also shared through the BINDT Events App.

- A 'Social Media Participation Pack' was created to enable speakers and exhibitors at CM 2024, NDT 2024 and MT 2024 to easily announce their participation, with BINDT benefiting from additional social media coverage among new networks.
- Photography and videography coverage was provided by the BINDT marketing team for the NDT 2024 and MT 2024 conference and exhibition and promotional videos were created, which are available via the BINDT website and BINDT YouTube channel.
- Branch meetings continued to be widely promoted via the BINDT website, Branch Meetings booklet, NDT News, regular direct emails to Institute members and through the Institute's social media channels.
- Membership information for all grades of membership was updated and improved, including the BINDT website, promotional literature and application forms, and advertising of membership benefits continued through all channels.
- Engineering Council registration literature, forms, guidance notes and web pages were updated and advertising of professional engineering registration opportunities through BINDT continued via all available media.
- The campaign to encourage PCN certificate holders to consider joining BINDT continued through our social media channels and NDT News publication.
- The Institute's social media presence was maintained and engagement increased through all channels. At the end of 2024, the Institute had a total of 42,715 followers on LinkedIn (23,253 on the LinkedIn Group page and 19,462 on the LinkedIn company page), 5559 on Facebook and 3193 on X (formerly Twitter).
- Newly designed graphics and captions were created and rolled out to support BINDT's social media activity and the range of topics covered expanded.
- A social media campaign continued to reinforce the quality of the PCN brand worldwide and notify followers of important announcements.
- Wider promotion of Institute Awards took place through BINDT's social media channels.
- The Institute's social media activity included participation in various national campaigns, including National Apprenticeships Week 2024 (February), INWED 2024 (June), National Engineering Day 2024 (November) and Tomorrow's Engineers Week 2024 (November).

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- Over the year, visitor activity on the BINDT website increased, with over 538,000 visits from roughly 245,000 users and over 1.54 million page views.
- Continued advertising of the four Institute apps resulted in an increase in downloads: the NDT Reference app has now been downloaded by over 50,000 users, NDT News by over 16,000 users, NDT Events by over 3300 users and PCN Verifier by almost 9500 users, on both Apple and Android devices.
- Promotion of the NDT apprenticeship schemes continued, with advertising placed within The Apprenticeship Guide (print and online).
- A leaflet and online and social media content was created to support and promote the Benevolent Fund's Corporate Patronage Scheme.
- Promotion of all BINDT books continued and all titles were advertised regularly through BINDT publications and the Institute's social media channels.
- The expansion of a 'resource library' for presentations, images and other materials continued.

For 2025, the marketing, PR and outreach team's priorities will be to:

- Increase BINDT's outreach activities and engagement, including attending more STEM-related and industry-focused events, conducting 'liaison' visits with members and collating feedback, building partnerships with external outreach providers, growing teams of willing volunteers and further developing outreach packs and demonstrators.
- Continue the major upgrade of the Institute's website.
- Consider the additional marketing requirements for other areas of the Institute's business, including the PCN Scheme.
- Continue to promote BINDT membership and professional registration to new cohorts.
- Continue to support and promote all Institute events and Branch meetings.
- Continue to support and promote the apprenticeship schemes.
- Continue the promotion of all BINDT book titles and publications.
- Continue to expand activities to promote diversity, inclusion and equality within the Institute membership and engineering in general.
- Continue to provide marketing support and guidance to BINDT's main committees to assist them in achieving their strategic aims and ambitions.

#### **Education, Professional Development, Membership and Engineers/Technicians Registration**

The Institute's activities in these important areas are overseen by the Membership, Qualification and Education Committee (MQ&E) and its subsidiaries: the Engineering Council Working Group (ECWG) and the Education and Professional Development Committee (E&PD).

Together, these groups deal with Membership applications, Engineering Council registration and liaison matters, and professional development through CPD, education, and training including apprenticeships, and membership engagement with institute activities.

The variety of membership applications received always stimulates discussion on qualifications and levels of responsibility and equivalence of experience for members joining through the institute through a non-technical route. We aim to bring as many people as possible into full membership in order to build our community with the widest possible representation.

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Due to the nature of MQ&E's activities, it is also important that the committee itself has representation across all levels of career development. Indeed, it is stipulated in our bye-laws that there should be a preponderance of members who are engineering registered, and preferably at each level. To this end, we made particular efforts to bring in committee members at EngTech level during the past year.

To fulfil our remit in upholding professional standards, we also periodically have to deal with breaches of the Institute's codes of conduct, which may result in suspension of membership.

MQ&E meetings are conducted online, which has great benefits in widening participation. BINDT staff provide excellent support to ensure that the meetings go smoothly despite a very full agenda. A proposal was made in 2024 to streamline review of membership applications by using an online form prior to the meetings. Applications are dealt with in an encouraging manner, especially to promote progression from Associate Member to Member, once the criteria are satisfied. Applications are processed promptly according to the quarterly meeting timelines with scope to include applications very recently received to avoid a long delay to the next meeting.

Membership numbers have held steady over the past year. In order to generate an actual increase in membership we recognise that further action is needed. The first step which may contribute to this is the recruitment of the Outreach Coordinator in 2024 with a remit to increase awareness, engagement and membership.

During 2024 we identified certain future areas to address: clarification and possible update on equivalence of qualifications for membership levels, membership benefits. Increasing our membership numbers is a key concern, with a focus on ways to target PCN holders, and (non-paying) Affiliate members. It may also be possible to identify other groups who are working in NDT but are under-represented in BINDT membership.

The E&PD committee has been involved with significant work regarding the review of the L2 NDT Operator, L3 NDT Engineering Technician apprenticeship standards, retitled as Non-Destructive Technologies to better recognise CM and NDT. Robust and extensive negotiations took place in 2024 (now concluded) on the content, structure and duration of these two schemes. BINDT resumed its position as a recognised End Point Assessment Organisation and was contracted by University of Northampton to conduct End Point Assessments for the cohort of L6 NDT Engineer degree apprentices completing in autumn 2024. These end-point assessments were carried out remotely.

The ECWG continues its excellent work in managing the professional engineering registration processes for BINDT members. Professional Review Interviews (PRIs) carried out remotely are now well established. Regular training sessions are held (in person where possible) and the pool of trained assessors continues to grow and become more diverse. Interaction with the Engineering Council is highly positive and our efforts and processes are often commended.

In February 2023 the Engineering Council carried out the five-yearly review of BINDT's registration activities. One non-conformance and several small improvement actions were raised and BINDT's licence was renewed until 2028.

Continuing Professional Development (CPD) activities recorded on BINDT's 'My Continuing Professional Development' facility continues as the core of recording for Engineering Registration applications and Apprenticeship End Point Assessment.

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#### **Certification (NDT and CM)**

The Certification Management Committee (CMC) comprises individual volunteers from representative industry sectors and Institute staff members. Its role is to assist the Institute's Certification Services Department (CSD) to ensure the impartiality of its certification activities and to counteract any tendency to allow commercial or other considerations to prevent the consistent provision of certification activities. The CMC conducts its affairs in an open and transparent culture considering certificate holders' perspectives and aims to ensure available certification meets the specific requirements relevant to end-user requirements.

The following summary gives an overview of the achievements made during 2024 set against the work involved:

A slight increase in PCN NDT certificate holders was recorded at the start of 2024: 21,033 (20,659 in 2023) holding 48,029 qualifications: (46,493 in 2023). Accompanying NDT certification, the Condition Monitoring sector saw a slight decrease: 1,102 PCN certificate holders (1391 in 2023) possessing 1,239 CM qualifications (1521 in 2023). Certification figures are on a gradual increase overall.

Complementing personal certification, there were 61 organisations holding Approved Training Organisation approval covering both NDT and CM schemes, along with 19 AQB organisations holding Authorised Qualifying Body approval.

In addition, eight organisations were holding BINDT-certified Quality Management System (QMS) compliance, and there were 15 BINDT-approved Inside Agencies or Outside Agencies and 4 BINDT-approved companies under RIS-2701 for the rail industry.

With reference to PCN Aerospace, the UK regulator, the CAA (Civil Aviation Authority) continues to accept the BINDT PCN Aerospace scheme in its current form and as such the scheme continues to be recognised within CAA document CAP747 (Mandatory Requirements for Airworthiness) and Generic Requirement number 23 - Personnel Certification for Non-Destructive Testing of Aircraft, Engines, Components and Materials, for use on all G registered aircraft maintained within the UK. However, the CAA plans to replace GR23 in its current form with a revised format, but as yet the UK Aviation sector has not had sight of the revised format. The UK NANDTB recognises the PCN/AERO scheme as satisfying the qualification requirements of EN4179 for personnel subject to EC regulation 2042/2003.

EASA has not yet indicated that it is willing to accept PCN Aerospace as an alternative, acceptable means of compliance and confirms that NDT carried out within the aerospace sector meets the requirements of EN 4179. This requirement has further been confirmed within the first release of EASA User Guide (UG.CAO.0161-001 Foreign Part-145 approvals - NDT qualification) which has led to the rise of a two-tier requirements system, in that organisations who are outside of the European Union must comply with UG.CAO.0161-001 whilst those within the EU do not. EASA have been approached to provide further guidance on the user guide's intent, and further for recognition of the PCN Aerospace Certification scheme within the document. As yet, no response has been received from BINDT's request for a meeting. The UK NANDT B continue to support PCN Aerospace running in parallel with second-party EN 4179-based certification.

BINDT has petitioned through the harmonisation committee (EN 4179 and NAS 410) to have included within the standard recognition of other acceptable certification schemes, where acceptance is the case, PCN Aero will have to be reviewed within the first half of 2026 to ensure compliance with both BS EN ISO 9712:2022 and EN 4179:2026 this in turn will provide greater acceptance and recognition of PCN Aero.

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Several other issues have materialised since the supposed completion of Brexit. EASA and the EU Forum have confirmed that the UK NANDTB continue to be a member of the EU forum, however, the German CAA at one stage took the decision not to recognise approvals issued by organisations under UK NANDTB oversight. Discussions remain ongoing with the chair of the UK Board, European forum and EASA who confirm that although UK approvals are recognised, Germany may exercise their sovereign right to reject UK approvals, a decision over which EASA has no control. The Certification Services Department (CSD) and Technical & Industrial Department (TID) continues to prioritise the revision of the PCN scheme since the release of ISO 9712:2022. CSD/TID continues to develop the modularisation of method schemes, training and examinations in line with ISO 9712:2022, industry requirement and further the development to the framework structure which includes the Product Technology project; BINDT will be implementing a pre-requisite online course for initial PCN candidates and those who require recertification to ensure they have a sound knowledge and awareness of product technology. This course will complement the main method course and allow ATOs to keep the classroom training hours/days manageable for industry.

CSD/TID plans to hold certification workshops for its network of AQB's, in the UK and overseas to update on the progress of the scheme revision. The PCN24 project release continues with a transition period for AQB's.

PCN on-line examinations continue to be implemented in an ongoing phased approach. The next phase is to roll this out to at least 1 additional UK AQB for NDT and one CM ATO. Functionality of the database has been improved to allow CM exams and NDT examination centres (UK & overseas) to use the online system.

CSD is progressing in streamlining the PCN administration processes with continually developing new IT systems with the full revision of the PCN scheme (in line with ISO 9712:2022), which is now being released to AQB's and stakeholders.

With regard to compliance to UK PESR (Pressure Equipment (Safety) Regulations). Initially, EU individuals had until 31 December 2021, to gain compliance with the UK PESR after which their EU RTPO PED compliant certification would not be accepted for the UK market. Announcements on 1 August 2023 stated that the Government intends to introduce legislation to extend recognition of certain goods that meet EU requirements (including the CE marking), indefinitely, beyond 2024 for many products. When that legislation is passed, certain goods that meet EU requirements will be able to be placed on the GB market.

Along with managing all aspects of accredited certification, the day-to-day activities of developing new certification schemes, internal and external auditing and administration tasks continue along with large projects currently under development, to ensure that NDT & CM certification remain in place and valid. The continuing success of the scheme is a remarkable achievement and true testament to the dedication and professionalism of the CSD/TID teams which, again, is gratefully acknowledged by the CMC members.

CSD objectives for 2025 are to implement significant improvements and compliance of the PCN scheme against ISO 9712:2022, improve training and qualification processes, improve customer satisfaction, internal IT systems and introduce the online Product Technology module, whilst at the same time continue to future-proof certification as per industry requirements and input. The CMC membership will support the CSD/TID in achieving these goals for the benefit of all.



### **Technical & Industrial**

The Technical and Industrial Department continues to offer technical support and industrial experience to the Certification Department of the Institute in particular and also to the Institute as a whole. It also takes responsibility for the development, periodic review and continued issue of PCN examinations. It engages with industry representatives, Approved Training Organisations and Authorised Qualifying Bodies with regard to numerous certification projects related to the development and review of new and existing training and certification schemes predominantly linked to BS EN ISO 9712, but also linked to non-9712 schemes such as PCN's offering for Weld Inspection, as well as providing its continued support for both CM and SHM certification schemes, projects and events.

Examples of these projects, and of work progressed during 2024 and in some cases continuing through 2025, are as follows:

- PCN24: BINDT's revised certification scheme to meet the requirements of BS EN ISO 9712:2022 has very much neared completion. The BINDT website has been populated with a revised, refreshed, modern and up-to-date suite of documents for personal certification in all the major NDT disciplines. BINDT's ATOs and AQB's are currently in the process of making the transition to meet the baseline requirements of PCN24.
- PCN24 public-facing and ATO/AQB documents have been created to mitigate against plagiarism where possible.
- All non-public-facing PCN certification documents are now provided utilising the Vitrium platform adopted for the purposes of security and ease of administration for audit purposes.
- Updated Radiation Safety certification requirements: BINDT has implemented revised requirements for all aspirant and current RT certificate holders to hold as a minimum PCN BRS certification. This was found necessary to mitigate against time spent by BINDT Certification Records Office staff having to continually verify for suitability third-party radiation safety certification issued by other countries.
- The PCN Welding Inspection scheme has been reviewed, rebranded and is ready for issuance for use under the PCN24 banner.
- The Technical and Industrial department are working towards a release date of April 2025 for the BINDT Product Technology (Materials & Manufacturing Processes in NDT online training course. This will require all new initial PCN candidates to successfully complete blended training to confirm prior knowledge for materials and processes before attempting NDT method training and PCN examinations. The material is also recommended for existing certificate holders who wish to refresh their knowledge of materials and processes/product technology. There also exists a further opportunity to map developed course material to meet the requirements of the PCN Level 3 Basic examination elements for enhanced knowledge of materials and processes within the manufacturing and in-service environments.
- The degree programmes at the University of Northampton and Strathclyde University are ongoing, however the MSc at UofN has been suspended until sufficient numbers apply.
- The department continues to provide high-level support by engaging with those persons seeking technical assistance through UKNANDTB and BINDT Technical Support mailboxes.
- Secretariat support and voting member status on the UKNANDTB continues to be provided through use of primary and alternate voting member privileges.
- Ongoing participation on ISO committee WGs remains in place for such things as the revision of BS EN ISO 9712 and other such standards as ISO 18490 for acuity of vision.

The technical team continues to support the Institute's industry sector certification working groups, NDT News, third-party publications with relevant articles and continues to attend conferences as required, often presenting at these events both within the UK and often overseas.

### **NDT Events**

In January, the Institute's Conferences and Events team supported the Scottish Branch in hosting a workshop, exhibition and Burns Supper with the theme 'Educating the Future NDT Engineer', hosted in Glasgow at the Lynnhurst hotel.

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Following the success of the 2023 Aerospace Event in Bristol, BINDT's Aerospace Committee and the West of England Branch of BINDT organised the annual Aerospace Event, held in Bristol, on 17-18 April. The event focused on the latest in technology developments in the aerospace sector and the application of inspection technologies, with a focus on artificial intelligence for aerospace, new materials, technologies and processes. A two-day exhibition ran alongside the event, with over 24 exhibitors, showcasing the latest products, innovations and technology available to the industry today. Feedback was very positive in regard to this event. Due to unforeseen circumstances, one of the delegate days had to be postponed. This was rescheduled for October 1 at the BAWA centre and went ahead with focus being on additive manufacturing for the aerospace industry. This was also well attended.

In June, the twentieth international Conference on Condition Monitoring and Asset management was held Oxford over three days. The conference was organised by BINDT in close partnership with the International Society for Condition Monitoring (ISCM) and the US Society for Machinery Failure Prevention Technology (MFPT). This combination of the efforts of these leading organisations created one of the largest events of its kind at a truly international level. A full programme was delivered over the three days with six companies exhibiting alongside the conference.

The 61st BINDT Annual Conference took place in the first week of September, co-locating the NDT 2024 Conference and the Materials Testing exhibition, MT 2024. Over 60 companies exhibited at MT 2024, one of the leading international exhibitions for the NDT, condition monitoring, diagnostic engineering and quality testing industries, enhanced by a programme of talks and seminars covering practical aspects of NDT and related technologies alongside the NDT 2024 Conference. RCNDE staged its third international 'RCNDE Showcase' event at NDT 2024, which comprised of a range of presentations in Session A, running continuously throughout the conference, and presented research from the eight university members, including how the research provides industrial benefits. Videos were made at the conference for use on social media to improve outreach activities.

This was a unique opportunity for industry to learn about the most recent outputs from the research programme and understand the benefits of membership, be it as a Tier 1 end-user industrial member, a Tier 2 member, or an associate member from the NDE supply chain. Aligned examples of ready-to-go technologies were also demonstrated on the RCNDE stand at the co-located Materials Testing 2024 exhibition.

A full and exciting programme of events is now being planned for 2025, featuring workshops, conferences and exhibitions. This includes an highly anticipated co-location of the NDT 2025 and CM 2025 Conferences in Edinburgh, Scotland, from 9-11 September. Following the success of the 'showcase' day in 2023, celebrating the Institute's anniversary, a showcase day for this event is also planned with a theme of 'Youth and Future Technology', exploring developments and opportunities within the region with the aim to explore cutting-edge technologies and deliver an engaging day for apprentices and young entrants into the NDT sector. Other events include an RCNDE Workshop on 13-14 May in London and 'NDT in Art & Cultural Heritage' Workshop in Antwerp 18-21 May.

#### **Publications**

The Institute's NDT and CM publications continued to be received well in 2024, both those delivered electronically and in hard-copy format.

*Insight* is a technology transfer journal, embracing matter highly relevant to engineers, technicians, academics and scientists and also appealing to practitioners and young graduates alike. It is strategically placed and well supported by researchers and academics with paper submissions holding steady in 2024. The pool of volunteer reviewers grew in 2024 and the Editorial Panel for *Insight* and its Honorary Technical Editors and reviewers continued to work hard to maintain a high standard of publication. *Insight's* Editorial Panel now includes the members of the BINDT Technical Committee and of its NDT, CM and SHM Sub-Committees.

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There was an increase in the number of technical papers being submitted to Insight in 2024 compared to 2023. Papers were received from 12 different countries, with China continuing to be the largest source of material submitted and 2024 seeing an increase in the number of submissions from the UK.

The number of online downloads decreased slightly, while member and pay-per-view access to articles and citations all remained steady. Subscription income also held steady in 2024.

*NDT News* continued to have good advertising support with an increase in recruitment advertising in 2024. The publication maintained its high editorial standards and continues to be the main vehicle for communication with the practitioners of NDT and related disciplines. Regular features are well supported, though fewer Branch meeting reports are being received. The excellent contributions from its regular columnists are appreciated, including the reports from BINDT's Branches. The standards update has been reinstated as a monthly feature, compiled by Joe Heigold.

*The BINDT Yearbook* is an indispensable reference guide for the industries. In 2024, it was further developed with expanded sections and additional content and it continues to be extremely well received with good feedback and continuing support from both existing and new advertisers.

*Condition Monitor* is published online and utilises papers from the CM conferences as feature articles, along with industry news, CM paper abstracts and patent information. The publication maintained its high standards in 2024 and continues to be of interest to both the CM and NDT communities.

A series of CM best-practice guides are in preparation and will be made available online, while other CM books are in the process of being reviewed and updated. There have been discussions on potential new books, white papers and the current content/material of existing publications; it is suggested that some new features are required and this will be a subject matter topic to be reviewed for 2025.

Each publication continued to be produced on time and to the highest production standards.

The CM 2024 and NDT 2024 Conferences and Materials Testing Exhibition, along with all other BINDT events, made full use of the BINDT Events app very successfully. For the first time, Proceedings of the annual CM and NDT conferences were made available online, free of charge to BINDT members and on a pay-per-view basis for non-members.

A website upgrade is underway - the design phase has been completed and 2025 will see the necessary templates and components being developed and the new website built and tested prior to launch.

The Publishing, Media and Marketing Department continued to produce numerous other documents, leaflets, brochures and publications in support of all BINDT's propositions and, notably, in support of the promotion of membership, professional engineering registration, NDT apprenticeships and the new PCN24 Scheme.

#### **Condition Monitoring (CM) Events and Publications**

**The Technical Axis Review:** This was completed and bye-law changes ratified at the BINDT AGM in September 2023. The new Technical Axis has had over a year of operation, with a main BINDT Technical Committee and three subcommittees (SC) - the NDT-SC, the CM-SC and the SHM-SC. This new arrangement gives the CM-SC Chair and CM-SC Vice-Chair membership of the BINDT Technical Committee. The chair and vice-chair of the BINDT Technical Committee were taken from the chairs of the subcommittees and will periodically rotate. The Technical Committee Chair and vice-chair are also both appointments to BINDT Council.

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**Overview:** The CM subcommittee (CM-SC) and working groups continue to have good support from members. CM-SC meetings and events have been well-attended. CM-SC launched a new BINDT PCN CM Certification - General Condition Monitoring. An addition to the current portfolio of BINDT CM PCN qualifications is CM GEN App G. The syllabus is based on ISO 17359: *Condition monitoring and diagnostics of machines - General guidelines*. This is the umbrella document for all the ISO CM Standards which is now in its 3rd edition. This new PCN certification was developed by a working group under BINDT's CM subcommittee and is now a work item under ISO TC108/SC5: *Condition monitoring of machine systems*. This will then become Part 10 of the ISO 18436 CM training and certification standards. Amendments are also in progress on the vibration, acoustic emission and ultrasonics parts of ISO 18436, again driven by BINDT CM-SC and WG members to provide more comprehensive syllabus descriptions.

**CM Conferences:** The successful 20th CM 2024 Conference was held in June 2024 at the historic Milton Hill House Hotel, near Abingdon, Oxfordshire. This was a well-attended event with over 60 delegates, presenters and exhibitors from over 14 countries, with workshops and a range of interesting research and case-history papers being presented. There were two presentation streams and many of these papers may achieve publication in future editions of *Insight* or will be featured in *Condition Monitor* - BINDT's international condition monitoring newsletter, both available to all BINDT members. The conference included a very interesting walking tour of Oxford which was well-received by all participants. The Conference Dinner was well attended and CM awards made.

Other CM events through 2024 included the webinars: 'Improving reliability and sustainability through lubricant life extension' in May and 'Improving productivity with lubricant analysis' in November. Both were well-attended on-line.

The hard work of BINDT Staff in organising the conference and events is acknowledged and thanked, and plaudits to the rest of the BINDT staff, volunteers, session chairs, presenters, exhibitors, equipment and service providers and, last but not least, attendees. Planning is underway for next year's CM conference to be co-located with the NDT conference at the EICC Edinburgh, Scotland from 9-11 September 2025.

**Meetings:** CM-SC has maintained a full schedule of sub-committee and working group meetings. The use of zoom allows members to participate online. It has encouraged better attendance and more frequent and often shorter meetings.

The vibration monitoring, lubrication analysis, thermal imaging, ultrasonic, acoustic emission, general CM and thermography working groups have all been working on their question banks to ensure ISO alignment of the BINDT PCN courses and assist the move to on-line examinations. Online examinations are welcomed by the working groups and is seen as a very positive move; most would also like on-line training as an option, to enable PCN to compete with other popular training and qualification schemes, particularly in VA, IRT and LA.

CM-SC removed the mandatory 10-year examination requirement for recertification, and a revision to the CP16CM ANNEX B CM PCN Recertification Table is underway to allow all CM certificate holders at all category levels the opportunity of recertifying via qualifying training, experience and CPD points. This will simplify the process and encourage retention of CM certificate holders.

CM working group statuses in brief are as follows:

EL - Best Practice Guides for Electrical CM have been developed. Three are close to publication.

LA - Focusing on ways to improve participation in conference/workshops. Plans are underway for more webinars in 2025.

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VA - Updating Cat 3 question bank, incorporating feedback from examinations. A revision of ISO 18436-2 is underway, project-managed by the CM-SC chair.

IRT - The BINDT IRT Handbooks are being reviewed and updated by group members.

AE - The proposal for BSI/ISO review of ISO 18436-6 to expand syllabus details is complete. CMSC re-grandfathered Dr T Holroyd to support the PCN scheme.

US - ISO 18436-8 is being amended to incorporate BINDT proposals through BSI to expand the syllabus detail and adjust timings. An amendment to ISO 29821 is also in progress.

GEN - BINDT PCN CM Gen Scheme (CM GEN App G) has been completed. The ISO draft is progressing well, project managed by the BINDT CM GEN WG chair. BINDT has already set up the BINDT PCN CM General scheme and grandfathered experts.

NDE 4.0 - CMSC & CM WG members participate in BINDT's NDE 4.0 WG. CM members can advise how CM has solved problems and may inspire similar solutions from the NDT and SHM communities and vice versa. NDE 4.0 technologies for CM are already covered within several CM ISO Standards.

#### **CM Publications:**

*Condition Monitor:* *Condition Monitor* has been issued on-line since 2019 and still maintains high-quality papers and articles. It is a credit to BINDT and is available and of interest to all members of both CM and NDT. Selected CM conference papers are also published in *Condition Monitor*. The 2-column format also allows printed copies easily to be made available for Conferences/Workshops.

*Insight:* The journal continues to run CM technical papers and periodically has dedicated CM editions. The chair of the CMSC (and vice chair of the Technical Committee) wrote the Comment Leader for a CM focused edition of *Insight* in 2024. The *Insight* Editorial Panel now includes the membership of the BINDT Technical Committee and the memberships of the NDT, CM and SHM subcommittees. The CMSC thanks and acknowledges the support from BINDT publications, the TC, SC and WG membership, in providing and refereeing these papers.

*CM Handbooks:* The CM Handbook is selling well and sales have increased from 96 in 2023 to 105 in 2024. The CM Series IRT Parts 1 & 2 dropped from 93 in 2023 to 21 in 2024 and are undergoing revision. The VM Handbook now only sells in small numbers and is due for revision.

*Apprenticeships:* BINDT's Education and Professional Development Committee (EPD), which includes CMSC members, has been working together with the Institute for Apprenticeships and Technical Education (IfATE) to review the current three NDT apprenticeships and to include CM within their syllabuses. The term NDT becomes Non-Destructive Technologies and the Level 3 (NDT Technician) standard is close to completion of review. The Level 6 NDT Engineer Standard was originally developed to include the NDT degree programme at Northampton University, which already included a substantial amount of CM. Further development of the apprenticeship NDT scheme is on-going.

#### **Awards and Recognition**

It is very important to BINDT to recognise the contribution of those working in NDT, condition monitoring and its associated science and technologies. Under the guidance of the Croxson committee, a comprehensive reward and recognition structure has been put in place over the years, resulting in the awards listed in the table below. The updates for 2024 are as follows.

BINDT held its awards ceremony at the annual NDT conference. The ceremony was well attended and received.

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Simon Mills was awarded the Lifetime Achievement Award for his continued contribution to BINDT.

In total 35 awards were presented at the 2024 conference.

- A summary of the 2024 Institute awards is as follows:
- All awards were presented this year except the NDT Travel Award
- All prizes were awarded at the Awards ceremony prior to the NDT Conference dinner.
- Winners' details were published in Insight and on the BINDT website.
- Deadline for 2025 award nominations will be March 2025

During 2024, new awards were created and were presented at the 2024 conference. These new awards aimed at encouraging diversity are highlighted in the table below with an \*.

More new awards will be created in 2025.

Award	Purpose
<b>Lifetime Achievement Award</b>	To recognise the valuable and extensive contribution to the British Institute of NDT and the wider NDT/CM/SHM community by an individual who has spent most of his/her career in NDT/CM/SHM and who has been an active member of the Institute for an extensive period of time.
<b>Personal Contribution Award</b>	To recognise a valuable and extensive personal contribution to the British Institute of NDT and the wider NDT/CM/SHM community by an individual who has been an active member of the Institute for an extensive period of time, in which they have contributed and influenced the wellbeing of the Institute.
<b>The Roy Sharpe Prize</b>	For a significant contribution through research and development in any branch of NDT to the benefit of industry or society.
<b>The Anne Birt Award</b>	For a significant contribution to technology innovation, technology transfer or technology strategy in the field of NDT.
<b>The Nemet Award</b>	For an outstanding contribution to the practice of NDT (by an individual).
<b>The Hugh MacColl Award</b>	For a distinguished contribution by an individual to the teaching or training of NDT/CM or SHM. Nomination required. This should show the contribution to the teaching or training of NDT/ CM or SHM.
<b>Aerospace Award</b>	To recognise significant contributions to the NDT/CM/SHM community within the aerospace sector.
<b>The John Grimwade Medal</b>	For the best paper published in BINDT's NDT Journal ' <i>Insight</i> ' in the preceding year.
<b>The Ron Halmshaw Award</b>	For the best paper on radiography published in Insight in the preceding year.
<b>The BINDT Annual NDT Conference Paper Award</b>	An informal award presented at the end of the NDT Annual Conference for the best paper published in the conference Proceedings.
<b>The William Gardner Award</b>	For the best paper in the Proceedings of the NDT Annual Conference by a student or person in the early stages (first five years) of their career.

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<b>Practitioner Award</b>	To recognise outstanding achievement in the learning, sharing or execution of NDT/CM/SHM practice by a BINDT member.
<b>The Tony Lager Award</b>	For meritorious service to an Institute Branch by an individual.
<b>Branch Service Award</b>	For an outstanding contribution to Branches.
<b>The T H Cole Award</b>	For the Institute Branch with the best percentage increase in membership during the preceding year.
<b>The Jim Cottier Travel Scholarship</b>	To aid the professional development of a young BINDT member by attending an overseas conference.
<b>Annual NDT Conference Travel and Attendance Award / Annual CM Conference Travel and Attendance Award (One per conference)</b>	To encourage attendance at the BINDT Annual Conferences by contributors from overseas nations.
<b>The COMADIT Prize</b>	For a significant contribution through research and development in any branch of condition monitoring to the benefit of industry or society.
<b>CM Innovation Award</b>	For a significant contribution to technology innovation, technology transfer or technology strategy in the field of CM.
<b>The Len Gelman Award</b>	For the best paper in the Proceedings of the CM Annual Conference by a student or person in the early stages (first five years) of their career.
<b>The Roger Lyon Apprentice of the Year Award</b>	In recognition of the outstanding achievement of a NDT Apprentice who has successfully completed their end-point assessment through BINDT.
<b>NDT Operator of the Year</b>	Framed certificate, £100 cash
<b>NDT Engineer Technician of the Year</b>	Framed certificate, £100 cash
<b>NDT Engineer of the Year</b>	Framed certificate, £100 cash
<b>The Gail Long Early Career Women Engineer of the Year</b>	To recognise the contribution to NDT/CM or the wider engineering community of women in their early career.
<b>* Special Contribution Award</b>	To recognise a significant personal contribution to the British Institute of NDT or the wider NDT/CM/SHM community, but should not reflect a contribution that benefits an individual business or academic institution.

#### IT developments

BINDT's IT strategy is based on the fundamental premise of alignment of IT capability with business requirements, thus ensuring that the investment in IT creates maximum value.

The IT plan continues to be developed and enhanced as the development progresses. The overall objective is to enhance productivity and provide tools that will allow staff to work more efficiently while also providing the required data for Customer Relationship Management (CRM) and useful Management Information (MI).

During 2024, progress was steady in developing the plan to develop the processes involving the transactions that take place between the certification services and accounts departments, with the aim of streamlining these processes, reducing paper and increasing efficiencies. The Application Management System was developed, trialled and further enhanced through 2024.

2024 also saw a number of required enhancements to both the PCN and membership databases.

#### Website

In order to maintain its position as a high-performing organisation, BINDT recognises the need to continually improve its website and digital platforms.

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Our Digital Services Coordinator, recruited in 2023, provides technical support for BINDT's digital services, including apps and other online resources, as well as the website development project, aimed at not only modernising the look and feel of the website but also adding new functionality to enrich and enhance the user experience and provide help with members' career development.

In 2024 work began on refining the new website design, and work was started in parallel to begin upgrading the current web platform. By the end of 2024 the design phase was nearing completion and the end result will be a new modern design that will be a significant improvement on the current website. A good deal of work is still to be done, including the significant task of working through the existing website content, restructuring it to better fit the more modern design, and the development of existing and new functionality using components that the updated web platform offers.

By the end of 2024, users had uploaded more than 7000 entries to the online CPD resource, and the growing popularity of the tool demonstrates its appeal to members.

The Institute continues to devise plans to provide online professional development tools for managing a user's Initial Professional Development (IPD), Continuing Professional Development (CPD) and professional registration application; and to provide guidance and support to enable members to undertake planned and structured IPD and CPD, and to give certificate holders a resource to assist with certification application and renewal.

#### **Establishment**

The 'establishment' is the term used to describe three important aspects of the Institute: the premises from which it operates, the facilities it uses in order to carry out its business and, perhaps most importantly, the people it employs.

All matters pertaining to the establishment, including material changes to the staff costs (headcount, pay increases, bonus payments, etc.) are governed by a committee called the Establishment Review Panel, which comprises the Institute's Senior Officers (President, President-Elect, Immediate Past President, Honorary Secretary and Honorary Treasurer).

During 2024 some minor improvements were made to Midsummer House and a further investment was made in the lift controls to ensure safety, reliability and conformity.

#### **Financial**

Some observance of the continuing background of uncertainty caused by Brexit and ongoing business change following from the Covid-19 pandemic meant that the expectations for 2024 were difficult to assess. Again, for this year, the only sensible thing to do was to be prudent in our budgeting.

A budget was set for 2024 which was balanced in terms of revenue and cost control given the above industry context. Within this budget, however, was the spend associated with the 'designated funds' investment in Strategic Key Objectives as decided by Council.

Following a successful 2024, an overbudget excess was generated. Continued inclusion in the budget was an amount of money called 'Designated Funds'. This has allowed the planning of longer-term investments, in line with the Institute's strategic objectives, of 2 to 3 years' duration, knowing the funds for the completion of ongoing projects was on hand. As such work began on a very significant long-term project of upgrading the BINDT website as well as other needed projects. As previously reported in 2023, these extra funds also allowed for a planned increase of the reserves policy level over the next few years.

The Business Model Advisory group, BMAG, continued to review quarterly outcomes and map these onto a developed business model/forecasting tool. This enabled the group to review best, worst and likely case scenarios, which were shared with Council at strategy related meetings. This financial background was then reflected on the actions agreed as a mission-focused social enterprise and not a commercial undertaking. The



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previously instigated contingency plan has been updated to deal with any future sharp decline in business volume (i.e. revenue) or any unexpected but significant and necessary expenditure.

Overall, despite the significant challenges in recent years, BINDT formally continues very much to be deemed to be a going concern and the long-term financial and strategic health of the Institute is very good.

#### **Reserves Policy**

The reserves policy, and the reserves themselves, exist to support BINDT's mission as defined at the beginning of this report. Therefore, it is the policy of BINDT not to accumulate large amounts of reserves that are not supporting that mission.

At the time of writing, the BINDT reserves policy is defined by 'Action Trigger Levels' and 'Action Awareness Bands' which relate specifically to the level of liquid reserves, which is tracked and forecast by BINDT's Finance Committee on a quarterly basis.

Following review by BMAG, the bands/trigger have increased, with new levels as follows:

- If/when liquid reserves exceed £1050k, Trustees should trigger actions to increase expenditure.
- If/when liquid reserves are between £900k and £1050k, Trustees should be aware of the potential need to take actions to increase expenditure.
- If/when liquid reserves are between £900k and £750k, Trustees should be aware of the potential need to take actions to decrease expenditure.
- If/when liquid reserves are below £750k, Trustees should trigger actions to decrease expenditure.

The rationale for the upper and lower trigger levels is as follows:

The lower trigger level is set at £750k since, at the time of writing, that sum corresponds approximately to the fixed/residual cost of running the Institute for 6 months (including paying staff salaries) if there was no income whatsoever.

The upper trigger level is set at £1m since, at the time of writing, the historical fluctuation in the current account balance demonstrates that the absolute worst case is £300k. Therefore, having an Action Trigger Level bandwidth of £300k should avoid the situation where liquid reserves peak above the upper and dip below the lower trigger levels due to normal fluctuations.

The Action Awareness Bands simply split this bandwidth in half, which is logical.

It should be borne in mind that BINDT has significant fixed assets in addition to its liquid reserves.

#### **Investment objectives and performance**

##### *Objectives*

The wealth planning objectives for BINDT are:

- To invest surplus capital in order to potentially achieve long-term growth, to enhance value and achieve financial security for the future.
- To retain a minimum investment time horizon of 5 years, although in reality the investment term is likely to be at least 10 years.
- No specific rate of return is required but the primary objective is to maintain and enhance the purchasing power of surplus capital over the medium to long term.

##### *Risk Profile*

BINDT's risk profiling assessment identifies BINDT's natural tolerance to risk as Balanced. The assessment is not intended to lead to a definitive outcome, but rather to provide a useful starting point on which further discussions can be based.

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When recommending a suitable risk category, in addition to natural preference for risk, we have also considered the following:

- Capacity for loss - ability to cope with investment loss.
- Tolerance for loss - the amount of risk BINDT is willing to take.
- Need to take risk to meet financial planning objectives.
- Knowledge and experience of investing.

#### *Capacity for Loss*

The largest likely decline identified in the expected returns table is within acceptable parameters in terms of capacity for loss for the following reasons:

- BINDT is comfortable with its current level of income and is not reliant on the performance of invested funds.
- BINDT has committed to a minimum investment term of 5-10 years, which should allow the opportunity to recover from short-term losses.
- BINDT has no foreseeable need to access invested funds.

#### *Tolerance for Loss*

Having assessed the expected returns and losses, it has been agreed that, as a Balanced investor, BINDT has a tolerance for loss of up to 12.00% over an annual period.

#### *Risk*

It has been identified that, whilst returns can never be guaranteed, the expected returns of the recommended Balanced strategy should meet the set objectives. As such, a Balanced risk profile continues to remain suitable and in best interests of the Charity in order to help meet objectives.

#### *Knowledge and Experience*

BINDT has a strong knowledge and understanding of the principles of investing. It also has strong experience of investments and the associated fluctuations in value.

This can be evidenced with reference to BINDT's 25-year-plus investment history, investing in managed funds and other collective investments.

SUCCESSION ADVISORY SERVICES	
Client Waterfall Report	
18 November 2024	
Valuation report for British Institute of Non-Destructive Testing BINDT	
Valuation period 18 November 2023 to 17 November 2024	
Account Number A10144804	
General Investment Account	
	(£)
Initial Investment	585,236.28
Cash paid in	0.00
Cash paid out	0.00
Transfers in and/or out (re-registration)	0.00
Change in value of assets	85,526.78
Interest	4.06
Dividends and Income Distribution	0.00
Platform Charges	-2,190.03
Product Provider charges	0.00
Financial Adviser Charges	-6,257.25
Discretionary Fund Manager charges	0.00
Other charges	0.00
Net value of assets	662,319.84
Net rate of return (annualised figures)	13.17% (13.13%)
Gross rate of return (annualised figures)	14.71% (14.67%)

## THE BRITISH INSTITUTE OF NON-DESTRUCTIVE TESTING LIMITED

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

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#### NDT Leadership Forum

Following the 2021 appointment of Mark Dowell as the founding Chair of the NDT Leadership Forum but delayed slightly due to the Covid-19 pandemic, the creation of the executive group was completed. With the selection of key players from the various industry types in place, the executive meetings continued through 2023.

Sufficiently briefed deputies were established for executive members and chairs/deputy chairs of most working groups.

The objectives of the executive were confirmed as:

- brief government and influence other engineering professions about the benefits of NDT/SHM/CM;
- ensure adequate well-trained NDT engineers; and
- capture the NDT/SHM/CM requirements from each sector to inform R&D strategy, and initiate protocols, best practice guides and standards to underpin technology transitioning, including technology and technique qualification, and training.

NDT Leadership Forum Theme Working Groups and associated Mission.

Theme	Mission
Landscaping	To summarise and communicate wider NDT landscape to government & communities beyond NDT.
Engineering	To meet both present and future needs of end users of NDT.
People	To ensure and promote competency and appropriateness of NDT personnel for future industry.
Requirements	To capture and publish specific requirements for sectors or materials.
Research	To identify and tackle gaps and barriers in the research funnel.
Technology transfer	To identify and tackle barriers to technology transfer.

For each of these Theme areas, some specific and clearly defined tasks and outputs were highlighted and completed to ensure that all stakeholders fully understand the route by which those objectives will be achieved. These are:

Scope
<i>Example activities (to help define scope)</i>
Strategic goals (top-down)
Outputs
Lead organisation(s) (route for communication)
Chair
Vice Chair
Members

## THE BRITISH INSTITUTE OF NON-DESTRUCTIVE TESTING LIMITED

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

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Good progress was made and we are particularly happy with the wide variety of industry groupings attracted to contribute. These include user industry sectors as well as R&D, PEIs, Regulators and the NDT industry.

At the end of 2023 it was agreed by council to provide a budget for 2024 for setup costs and establishment to ensure that the functioning of the NDT Leadership Forum was in line with BINDT norms and would continue in event of any changes such as personnel etc. Progress on this is reported to Council. This has proved a slower than anticipated process as the people that provide the optimum level of input to the working groups are generally very busy and in demand. Therefore, this process continues into 2025.

#### **Summary of the year just ended**

Following a successful 2023, BINDT entered 2024 on a strong footing, enabling it to continue the work commenced in 2023 to implement sorely needed development projects. The strategic key objectives devised by committees and staff through the Strategy Retreat and Strategic Action Plans remained in place for 2024:

- Plan and commence develop a major upgrade of the Institute's website;
- Continue with IT development of business management systems;
- Continue with certification development initiatives and requirements;
- Carry out sustainable development to establishment and facilities;
- Put in place the resources that are required to achieve these and future objectives.

A full and exciting programme of events was planned for 2024, featuring workshops, conferences and exhibitions, starting with a Workshop on 'Educating the Future NDT Engineer', hosted in Glasgow in January, a Lubrication Analysis Webinar (May), the annual Condition Monitoring Conference in June, and ending with the successful NDT 2024 Conference and Materials Testing Exhibition in September.

Some of the highlights of the year's marketing and PR activities include:

- An Outreach Coordinator was recruited in May 2024 and the development and roll-out of outreach activities in four key areas of the Institute's business got underway, namely certification and training, membership and registration, STEM in schools and apprenticeships and higher education.
- Branch meetings continued to be widely promoted via the BINDT website, Branch Meetings booklet, NDT News, regular direct emails to Institute members and through the Institute's social media channels.
- Membership information for all grades of membership was updated and improved, including the BINDT website, promotional literature and application forms, and advertising of membership benefits continued through all channels.
- Engineering Council registration literature, forms, guidance notes and web pages were updated and advertising of professional engineering registration opportunities through BINDT continued via all available media.
- The campaign to encourage PCN certificate holders to consider joining BINDT continued through our social media channels and NDT News publication.
- The Institute's social media presence was maintained and engagement increased through all channels. At the end of 2024, the Institute had a total of 42,715 followers on LinkedIn (23,253 on the LinkedIn Group page and 19,462 on the LinkedIn company page), 5559 on Facebook and 3193 on X (formerly Twitter). creased through all channels.
- Newly designed graphics and captions were created and rolled out to support BINDT's social media activity and the range of topics covered was expanded.
- A social media campaign continued to reinforce the quality of the PCN brand worldwide and notify followers of important announcements.

## THE BRITISH INSTITUTE OF NON-DESTRUCTIVE TESTING LIMITED

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

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- Over the year, visitor activity on the BINDT website increased, with over 538,000 visits from roughly 245,000 users and over 1.54 million page views.
- Continued advertising of the four Institute apps resulted in an increase in downloads: the NDT Reference app has now been downloaded by over 50,000 users, NDT News by over 16,000 users, NDT Events by over 3300 users and PCN Verifier by almost 9500 users, on both Apple and Android devices.
- A leaflet and online and social media content was created to support and promote the Benevolent Fund's Corporate Patronage Scheme.
- Increase BINDT's outreach activities and engagement, including attending more STEM-related and industry-focused events, conducting 'liaison' visits with members and collating feedback, building partnerships with external outreach providers, growing teams of willing volunteers and further developing outreach packs and demonstrators.

BINDT continued to expand activities to promote diversity, inclusion and equality within the Institute staff, membership and engineering in general.

#### **Outlook for the year just started**

Following another successful financial outcome for the year 2024, BINDT finds itself in a good position to continue to invest in some sorely needed activities and development projects. The strategic key objectives developed by committees and staff through the Strategy Retreat and Strategic Action Plans for 2025 are as follows:

- Plan and develop a major upgrade of the Institute's website;
- Continue with IT development of business management systems;
- Continue with certification development initiatives and requirements;
- Carry out sustainable development to establishment and facilities;
- Put in place the resources that are required to achieve these and future objectives.

A full and exciting programme of events is now being planned for 2025, featuring workshops, conferences and exhibitions. This includes an highly anticipated co-location of the NDT 2025 and CM 2025 Conferences in Edinburgh, Scotland, from 9-11 September. Following the success of the 'showcase' day in 2023, celebrating the Institute's anniversary, a showcase day for this event is also planned with a theme of 'Youth and Future Technology', exploring developments and opportunities within the region with the aim to explore cutting-edge technologies and deliver an engaging day for apprentices and young entrants into the NDT sector. Other events include an RCNDE Workshop on 13-14 May in London and 'NDT in Art & Cultural Heritage' Workshop in Antwerp 18-21 May.

## THE BRITISH INSTITUTE OF NON-DESTRUCTIVE TESTING LIMITED

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

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For 2025, the marketing, PR and outreach team's priorities will be to:

- Increase BINDT's outreach activities and engagement, including attending more STEM-related and industry-focused events, conducting 'liaison' visits with members and collating feedback, building partnerships with external outreach providers, growing teams of willing volunteers and further developing outreach packs and demonstrators
- Continue the major upgrade of the Institute's website.
- Consider the additional marketing requirements for other areas of the Institute's business, including the PCN Scheme.
- Continue to promote BINDT membership and professional registration to new cohorts.
- Continue to support and promote all Institute events and Branch meetings.
- Continue to support and promote the apprenticeship schemes.
- Continue the promotion of all BINDT book titles and publications.
- Continue to expand activities to promote diversity, inclusion and equality within the Institute membership and engineering in general.
- Continue to provide marketing support and guidance to BINDT's main committees to assist them in achieving their strategic aims and ambitions.

BINDT continues to expand activities to promote diversity, inclusion and equality within the Institute staff, membership and engineering in general. The Diversity and Inclusion Advisory Group's planned activities for 2025 include:

- Communicate the findings from the 2025 RAEng Progression Framework and finalise the action plan;
- Publish educational articles in internationally recognised industry journals;
- Attend and present at international industry events, including panel sessions, to raise awareness of D&I;
- Continue collaboration with the marketing team to refresh D&I content;
- Ongoing communication and collaboration with other professional bodies to ensure adherence to best practices;
- Attend relevant events to continue learning about best practices;
- Ongoing development of the D&I strategy.

Lastly, the resilience and productivity of all BINDT employees during the year under review are acknowledged with thanks.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### **Registered Company number**

00969051 (England and Wales)

##### **Registered Charity number**

260666

##### **Registered office**

Midsummer House  
Riverside Way  
Bedford Road  
Northampton  
Northamptonshire  
NN1 5NX

## THE BRITISH INSTITUTE OF NON-DESTRUCTIVE TESTING LIMITED

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

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#### **Trustees**

The Trustees at the date of approval of the Report of the Trustees were as follows:-

S Baldwin, M Beecroft (Vice President), T Bertenshaw, M Clapham (President Elect), I Cooper (Past President), S Cunningham (Vice President), R Day, C Douglas, M Dowell (Honorary Treasurer), G Elliot, J M Farley, C Forrester, J Hansen (Honorary Secretary), F Hardie, A Hope, K Kirk, M Lugg, T O'Hare (Vice President), S Mills, K Pickup, D Pilarta, A Schofield, M Sim, M Smith (Vice President), J Taylor (President), A Ward, J M Watson, R Watson.

The following Trustees were elected after the year end:-

G Elliott, J M Watson

The following Trustees resigned during the year:-

I Baillie, B Ravenshear, D Wylie

The following Trustee resigned after the year end:-

M J F Knowles

#### **Auditors**

Shaw Gibbs (Audit) Limited  
Chartered Certified Accountants  
Statutory Auditor  
Eagle House  
28 Billing Road  
Northampton  
Northamptonshire  
NN1 5AJ

#### **Bankers**

Lloyds Bank  
2 George Row  
Northampton  
Northamptonshire  
NN1 1DJ

#### **Solicitors**

Howes Percival  
Nene House  
4 Rushmills  
Northampton  
NN4 7YB

#### **Investment Advisers**

Succession Advisory Services  
Mitchell Court  
Castle Mound Way  
Rugby  
CV23 0UY

# THE BRITISH INSTITUTE OF NON-DESTRUCTIVE TESTING LIMITED

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

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### REFERENCE AND ADMINISTRATIVE DETAILS

**Chief Executive Officer**

D J Gilbert

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The British Institute of Non-Destructive Testing Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

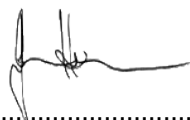
- there is no relevant audit information of which the charitable company's auditors are unaware;  
and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

### AUDITORS

The auditors, Shaw Gibbs (Audit) Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on .....06 June 2025..... and signed on its behalf by:



.....  
J Hansen - Trustee



## REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF THE BRITISH INSTITUTE OF NON-DESTRUCTIVE TESTING LIMITED

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### Opinion

We have audited the financial statements of The British Institute of Non-Destructive Testing Limited (the 'charitable company') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 22 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## **REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF THE BRITISH INSTITUTE OF NON-DESTRUCTIVE TESTING LIMITED**

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### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## **REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF THE BRITISH INSTITUTE OF NON-DESTRUCTIVE TESTING LIMITED**

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### **Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, United Kingdom Generally Accepted Accounting Practice and relevant Taxation legislation.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management and the understatement of revenue. Our audit procedures to respond to these risks included enquiries of management about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing meeting minutes, regulatory correspondence and professional fees, detailed substantive testing on the completeness of income, and reviewing accounting estimates for biases.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

## REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF THE BRITISH INSTITUTE OF NON-DESTRUCTIVE TESTING LIMITED

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### Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



for and on behalf of Shaw Gibbs (Audit) Limited  
Chartered Certified Accountants  
Statutory Auditor  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
Eagle House  
28 Billing Road  
Northampton  
Northamptonshire  
NN1 5AJ

Date: 16 June 2025

THE BRITISH INSTITUTE OF NON-DESTRUCTIVE TESTING LIMITED

STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>	3				
Membership and registration		265,363	-	265,363	266,149
Certification		3,301,525	-	3,301,525	3,022,553
Publishing and marketing		110,355	-	110,355	98,191
Conferences and events		314,091	-	314,091	152,991
Investment income	2	81,989	-	81,989	60,143
<b>Total</b>		<u>4,073,323</u>	<u>-</u>	<u>4,073,323</u>	<u>3,600,027</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	8,546	-	8,546	7,775
<b>Charitable activities</b>	5				
Membership and registration		220,487	1,460	221,947	197,661
Certification		2,502,664	-	2,502,664	2,137,069
Publishing and marketing		704,417	-	704,417	584,330
Conferences and events		399,751	-	399,751	216,150
European & international affairs		57,895	-	57,895	60,789
General overheads		-	-	-	-
<b>Total</b>		<u>3,893,760</u>	<u>1,460</u>	<u>3,895,220</u>	<u>3,203,774</u>
Net gains on investments		<u>61,749</u>	<u>-</u>	<u>61,749</u>	<u>50,473</u>
<b>NET INCOME/(EXPENDITURE)</b>		241,312	(1,460)	239,852	446,726
<b>Transfers between funds</b>	18	<u>31</u>	<u>(31)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		241,343	(1,491)	239,852	446,726
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>4,052,445</u>	<u>5,524</u>	<u>4,057,969</u>	<u>3,611,243</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>4,293,788</u></u>	<u><u>4,033</u></u>	<u><u>4,297,821</u></u>	<u><u>4,057,969</u></u>

The notes form part of these financial statements

**THE BRITISH INSTITUTE OF NON-DESTRUCTIVE TESTING LIMITED**

**STATEMENT OF FINANCIAL POSITION  
31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Intangible assets	11	68,593	-	68,593	-
Tangible assets	12	1,580,791	-	1,580,791	1,627,445
Investments	13	<u>658,512</u>	<u>-</u>	<u>658,512</u>	<u>605,304</u>
		2,307,896	-	2,307,896	2,232,749
<b>CURRENT ASSETS</b>					
Stocks	14	49,308	-	49,308	55,429
Debtors	15	848,382	-	848,382	768,740
Cash at bank and in hand		<u>1,620,099</u>	<u>4,033</u>	<u>1,624,132</u>	<u>1,546,342</u>
		2,517,789	4,033	2,521,822	2,370,511
<b>CREDITORS</b>					
Amounts falling due within one year	16	<u>(531,897)</u>	<u>-</u>	<u>(531,897)</u>	<u>(545,291)</u>
<b>NET CURRENT ASSETS</b>		<u>1,985,892</u>	<u>4,033</u>	<u>1,989,925</u>	<u>1,825,220</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>4,293,788</u>	<u>4,033</u>	<u>4,297,821</u>	<u>4,057,969</u>
<b>NET ASSETS</b>		<u>4,293,788</u>	<u>4,033</u>	<u>4,297,821</u>	<u>4,057,969</u>
<b>FUNDS</b>	18				
Unrestricted funds				4,293,788	4,052,445
Restricted funds				<u>4,033</u>	<u>5,524</u>
<b>TOTAL FUNDS</b>				<u>4,297,821</u>	<u>4,057,969</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**THE BRITISH INSTITUTE OF NON-DESTRUCTIVE TESTING LIMITED**

**STATEMENT OF FINANCIAL POSITION - continued**  
**31 DECEMBER 2024**

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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on .....06 June 2025..... and were signed on its behalf by:



.....  
J Taylor - Trustee



.....  
M Dowell - Trustee

THE BRITISH INSTITUTE OF NON-DESTRUCTIVE TESTING LIMITED

STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>177,543</u>	<u>454,952</u>
Net cash provided by operating activities		<u>177,543</u>	<u>454,952</u>
<b>Cash flows from investing activities</b>			
Purchase of intangible fixed assets		(78,340)	-
Purchase of tangible fixed assets		(52,323)	(68,794)
Sale of fixed asset investments		8,541	7,772
Interest received		<u>22,369</u>	<u>2,181</u>
Net cash used in investing activities		<u>(99,753)</u>	<u>(58,841)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>77,790</u>	<u>396,111</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>1,546,342</u>	<u>1,150,231</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>1,624,132</u></u>	<u><u>1,546,342</u></u>

The notes form part of these financial statements



THE BRITISH INSTITUTE OF NON-DESTRUCTIVE TESTING LIMITED

NOTES TO THE STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	239,852	446,726
<b>Adjustments for:</b>		
Depreciation charges	108,724	82,992
Gain on investments	(61,749)	(50,473)
Interest received	(22,369)	(2,181)
Decrease/(increase) in stocks	6,121	(6,765)
Increase in debtors	(79,642)	(99,523)
(Decrease)/increase in creditors	(13,394)	84,176
<b>Net cash provided by operations</b>	<u>177,543</u>	<u>454,952</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/24 £	Cash flow £	At 31/12/24 £
<b>Net cash</b>			
Cash at bank and in hand	<u>1,546,342</u>	<u>77,790</u>	<u>1,624,132</u>
	<u>1,546,342</u>	<u>77,790</u>	<u>1,624,132</u>
<b>Total</b>	<u>1,546,342</u>	<u>77,790</u>	<u>1,624,132</u>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

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1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The trustees have considered a period of 12 months from the date of approval of these financial statements and have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

The presentation currency of the financial statements is the Pound Sterling (£).

**Critical accounting judgements and key sources of estimation uncertainty**

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed within the individual accounting policies below.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Allocation and apportionment of costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration on each activity is apportioned on the basis of the proportion of income generated by each activity.

**Computer software**

Computer software is initially measured at cost. After initial recognition it is subsequently measured at cost less any accumulated amortisation and any accumulated impairment losses.

Computer software will be amortised evenly over its estimated useful life of 3 years.

**Tangible fixed assets**

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

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024

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1. **ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

Freehold property	- 10% on cost and 2% on cost
Presidents chairs of office	- not provided
Equipment	- 33% on cost
Fixtures and fittings	- 20% on cost

Fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Where parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items of property, plant and equipment.

Depreciation methods, useful lives and residual values are reviewed at each balance sheet date. The selection of these residual values and estimated lives requires the exercise of judgement. The directors are required to assess whether there is an indication of impairment to the carrying value of assets. In making that assessment, judgements are made in estimating value in use. The directors consider that the individual carrying values of assets are supportable by their value in use.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Funds held by the charity are either :-

Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Foreign currencies**

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 of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Pension costs**

The charity makes contributions for eligible employees under a Group Personal Pension plan. Contributions payable are charged to the Statement of Financial Activities in the period to which they relate.

**Financial instruments**

Cash and cash equivalents in the balance sheet comprise cash at banks and in hand and short term deposits with an original maturity date of three months or less.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the statement of comprehensive income under administrative expenses.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024

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1. ACCOUNTING POLICIES - continued

**Financial instruments**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

**Investments**

UK quoted investments are included within the accounts at market value. Unquoted investments are included at cost.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. INVESTMENT INCOME

	2024	2023
	£	£
Rental income	59,620	57,962
Interest receivable	<u>22,369</u>	<u>2,181</u>
	<u>81,989</u>	<u>60,143</u>

THE BRITISH INSTITUTE OF NON-DESTRUCTIVE TESTING LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024

3. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
	Activity	£	£
Subscriptions	Membership and registration	251,389	233,722
End-Point Assessment	Membership and registration	13,974	32,427
Other income	Certification	7,489	2,484
Certification activities	Certification	3,294,036	3,020,069
Journal advertising income	Publishing and marketing	37,058	33,006
Publications advertising income	Publishing and marketing	43,919	36,120
Sale of books and insignia	Publishing and marketing	20,280	19,811
Journal subscriptions	Publishing and marketing	9,098	9,097
Condition monitor	Publishing and marketing	-	157
Conference and seminar receipts	Conferences and events	295,973	137,920
Branch income	Conferences and events	18,118	15,071
		<u>3,991,334</u>	<u>3,539,884</u>

4. RAISING FUNDS

Investment management costs

	2024	2023
	£	£
Investment management costs	<u>8,546</u>	<u>7,775</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Membership and registration	184,633	37,314	221,947
Certification	2,053,311	449,353	2,502,664
Publishing and marketing	689,747	14,670	704,417
Conferences and events	360,548	39,203	399,751
European & international affairs	57,895	-	57,895
	<u>3,346,134</u>	<u>540,540</u>	<u>3,886,674</u>

Direct costs include admin and project staff costs which have been allocated to activity on the basis of the proportion of income generated by each activity.

# THE BRITISH INSTITUTE OF NON-DESTRUCTIVE TESTING LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

### 6. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Membership and registration	33,227	2,759	1,328	37,314
Certification	401,486	32,313	15,554	449,353
Publishing and marketing	12,919	1,182	569	14,670
Conferences and events	<u>34,534</u>	<u>3,152</u>	<u>1,517</u>	<u>39,203</u>
	<u>482,166</u>	<u>39,406</u>	<u>18,968</u>	<u>540,540</u>

Support costs (including project expenditure) are allocated to activity on the basis of the proportion of income generated by each activity.

### 7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Auditors' remuneration	8,475	6,816
Auditors' remuneration for non audit work	10,493	12,248
Depreciation - owned assets	94,449	82,992
Website amortisation	<u>14,275</u>	<u>-</u>

### 8. TRUSTEES' REMUNERATION AND BENEFITS

Members of Council are not remunerated.

#### Trustees' expenses

Eight trustees (2023: five) received expenses to the value of £24,988 (2023: £19,884).

Three trustees (2023: one) received consultancy income of £9,781 (2023: £3,827) in respect of the Certification department operations review.

In addition, one trustee received end point assessment income of £3,512, one trustee received an award of £1,000 and two trustees received royalties of £439.

## THE BRITISH INSTITUTE OF NON-DESTRUCTIVE TESTING LIMITED

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 9. STAFF COSTS

	2024 £	2023 £
Wages and salaries	1,588,324	1,296,199
Social security costs	166,117	130,466
Other pension costs	<u>131,407</u>	<u>107,303</u>
	<u>1,885,848</u>	<u>1,533,968</u>

During the year, employees also received healthcare and insurance benefits with a cash equivalent value of £62,196 (2023: £42,224).

The average monthly number of employees during the year was as follows:

	2024	2023
Secretarial and management	<u>42</u>	<u>37</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
£60,001 - £70,000	4	1
£70,001 - £80,000	1	-
£90,001 - £100,000	-	1
£100,001 - £110,000	<u>1</u>	<u>-</u>
	<u>6</u>	<u>2</u>

During the year severance payments totalling £17,500 were made. Payments were made during the period to which they relate, through the standard payroll remittance process.

#### KEY MANAGEMENT REMUNERATION

Key management are considered to be the Chief Executive Officer, Deputy Chief Executive Officer and Staff Executive.

Total key management remuneration during the year was £526,499 (2023: £490,660).

THE BRITISH INSTITUTE OF NON-DESTRUCTIVE TESTING LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Membership and registration	266,149	-	266,149
Certification	3,022,553	-	3,022,553
Publishing and marketing	98,191	-	98,191
Conferences and events	152,991	-	152,991
Investment income	<u>60,143</u>	<u>-</u>	<u>60,143</u>
<b>Total</b>	<u>3,600,027</u>	<u>-</u>	<u>3,600,027</u>
<b>EXPENDITURE ON</b>			
Raising funds	7,774	1	7,775
<b>Charitable activities</b>			
Membership and registration	195,517	2,144	197,661
Certification	2,137,069	-	2,137,069
Publishing and marketing	584,330	-	584,330
Conferences and events	216,150	-	216,150
European & international affairs	60,789	-	60,789
General overheads	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total</b>	<u>3,201,629</u>	<u>2,145</u>	<u>3,203,774</u>
Net gains on investments	<u>50,473</u>	<u>-</u>	<u>50,473</u>
<b>NET INCOME/(EXPENDITURE)</b>	448,871	(2,145)	446,726
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>3,603,574</u>	<u>7,669</u>	<u>3,611,243</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>4,052,445</u>	<u>5,524</u>	<u>4,057,969</u>



THE BRITISH INSTITUTE OF NON-DESTRUCTIVE TESTING LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024

11. INTANGIBLE FIXED ASSETS

	Website £
<b>COST</b>	
Additions	78,340
Reclassification/transfer	<u>92,250</u>
At 31 December 2024	<u>170,590</u>
<b>AMORTISATION</b>	
Charge for year	14,275
Reclassification/transfer	<u>87,722</u>
At 31 December 2024	<u>101,997</u>
<b>NET BOOK VALUE</b>	
At 31 December 2024	<u>68,593</u>
At 31 December 2023	<u>-</u>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Presidents chains of office £	Equipment £	Fixtures and fittings £	Totals £
<b>COST</b>					
At 1 January 2024	1,966,482	1,547	618,935	114,706	2,701,670
Additions	38,602	-	10,937	2,784	52,323
Reclassification	<u>-</u>	<u>-</u>	<u>(92,250)</u>	<u>-</u>	<u>(92,250)</u>
At 31 December 2024	<u>2,005,084</u>	<u>1,547</u>	<u>537,622</u>	<u>117,490</u>	<u>2,661,743</u>
<b>DEPRECIATION</b>					
At 1 January 2024	423,088	-	554,185	96,952	1,074,225
Charge for year	57,758	-	31,976	4,715	94,449
Reclassification/transfer	<u>-</u>	<u>-</u>	<u>(87,722)</u>	<u>-</u>	<u>(87,722)</u>
At 31 December 2024	<u>480,846</u>	<u>-</u>	<u>498,439</u>	<u>101,667</u>	<u>1,080,952</u>
<b>NET BOOK VALUE</b>					
At 31 December 2024	<u>1,524,238</u>	<u>1,547</u>	<u>39,183</u>	<u>15,823</u>	<u>1,580,791</u>
At 31 December 2023	<u>1,543,394</u>	<u>1,547</u>	<u>64,750</u>	<u>17,754</u>	<u>1,627,445</u>

THE BRITISH INSTITUTE OF NON-DESTRUCTIVE TESTING LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024

13. FIXED ASSET INVESTMENTS

	Movement in market value of UK quoted investments £
<b>MARKET VALUE</b>	
At 1 January 2024	605,304
Disposals	(8,541)
Revaluations	<u>61,749</u>
At 31 December 2024	<u>658,512</u>
<b>NET BOOK VALUE</b>	
At 31 December 2024	<u>658,512</u>
At 31 December 2023	<u>605,304</u>

Analysis of investments between funds

	Unrestricted fund
	£
UK equities	658,510
Non-UK equities	-
Shares in group undertakings	<u>2</u>
	<u>658,512</u>

Shares in group undertakings

The Institute is the beneficial owner of all the issued share capital of Personnel Certification in Non-Destructive Testing Limited (PCN Limited) a company registered in England and Wales. The company did not trade during the year and has no assets or liabilities.

**THE BRITISH INSTITUTE OF NON-DESTRUCTIVE TESTING LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**14. STOCKS**

	2024	2023
	£	£
Finished goods	<u>49,308</u>	<u>55,429</u>

**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Trade debtors	484,552	429,709
Bad debt provision	(5,000)	(5,000)
Other debtors	-	1,531
Prepayments and accrued income	<u>368,830</u>	<u>342,500</u>
	<u>848,382</u>	<u>768,740</u>

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

	2024	2023
	£	£
Trade creditors	188,054	162,128
Social security and other taxes	59,171	51,251
VAT	56,175	63,760
Other creditors	23,813	23,732
Accruals	64,571	57,062
Deferred income	<u>140,113</u>	<u>187,358</u>
	<u>531,897</u>	<u>545,291</u>

**Deferred income**

	Balance at 1 January 2024 £	Released £	Deferred £	Balance at 31 December 2024 £
Subscriptions	102,894	(102,894)	109,604	109,604
Conferences and Events	72,446	(72,446)	11,645	11,645
Audits	12,018	(12,018)	18,864	18,864
Total	<u>187,358</u>	<u>(187,358)</u>	<u>140,113</u>	<u>140,113</u>

The deferred income represents subscriptions, conferences and events, and audits relating to the year ended 31 December 2025.

# THE BRITISH INSTITUTE OF NON-DESTRUCTIVE TESTING LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

### 17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024 £	2023 £
Within one year	<u>-</u>	<u>10,000</u>

### OPERATING LEASES - LESSOR

Minimum lease receipts under non-cancellable operating leases fall due as follows:

	2024 £	2023 £
Within one year	39,167	39,167
Between one and five years	-	-
Total	39,167	39,167

### 18. MOVEMENT IN FUNDS

	At 1/1/24 £	Net movement in funds £	Transfers between funds £	At 31/12/24 £
<b>Unrestricted funds</b>				
General fund	531,001	555,889	(497,486)	589,404
Contingency fund	850,000	-	50,000	900,000
Future projects fund	1,044,000	(205,853)	316,853	1,155,000
Property and other fixed assets fund	<u>1,627,444</u>	<u>(108,724)</u>	<u>130,664</u>	<u>1,649,384</u>
	4,052,445	241,312	31	4,293,788
<b>Restricted funds</b>				
Croxson Memorial Fund	2,060	-	-	2,060
BNC for NDT Fund	31	-	(31)	-
Halmshaw Award Fund	2,129	(730)	-	1,399
The Nemet Award	<u>1,304</u>	<u>(730)</u>	<u>-</u>	<u>574</u>
	<u>5,524</u>	<u>(1,460)</u>	<u>(31)</u>	<u>4,033</u>
<b>TOTAL FUNDS</b>	<u>4,057,969</u>	<u>239,852</u>	<u>-</u>	<u>4,297,821</u>

THE BRITISH INSTITUTE OF NON-DESTRUCTIVE TESTING LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	4,073,323	(3,579,183)	61,749	555,889
Future projects fund	-	(205,853)	-	(205,853)
Property and other fixed assets fund	-	(108,724)	-	(108,724)
	4,073,323	(3,893,760)	61,749	241,312
<b>Restricted funds</b>				
Halmshaw Award Fund	-	(730)	-	(730)
The Nemet Award	-	(730)	-	(730)
	-	(1,460)	-	(1,460)
<b>TOTAL FUNDS</b>	<u>4,073,323</u>	<u>(3,895,220)</u>	<u>61,749</u>	<u>239,852</u>

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/23 £
<b>Unrestricted funds</b>				
General fund	385,931	448,871	(303,801)	531,001
Contingency fund	850,000	-	-	850,000
Future projects fund	726,000	-	318,000	1,044,000
Property and other fixed assets fund	<u>1,641,643</u>	<u>-</u>	<u>(14,199)</u>	<u>1,627,444</u>
	3,603,574	448,871	-	4,052,445
<b>Restricted funds</b>				
Croxson Memorial Fund	2,810	(750)	-	2,060
BNC for NDT Fund	31	-	-	31
Halmshaw Award Fund	2,709	(580)	-	2,129
The Nemet Award	<u>2,119</u>	<u>(815)</u>	<u>-</u>	<u>1,304</u>
	7,669	(2,145)	-	5,524
<b>TOTAL FUNDS</b>	<u>3,611,243</u>	<u>446,726</u>	<u>-</u>	<u>4,057,969</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	3,600,027	(3,201,629)	50,473	448,871
<b>Restricted funds</b>				
Croxson Memorial Fund	-	(750)	-	(750)
Halmshaw Award Fund	-	(580)	-	(580)
The Nemet Award	-	(815)	-	(815)
	-	(2,145)	-	(2,145)
<b>TOTAL FUNDS</b>	<u>3,600,027</u>	<u>(3,203,774)</u>	<u>50,473</u>	<u>446,726</u>

The Croxson Memorial Fund is used for organising presentations from prestigious speakers.

The BNC for NDT Fund is now depleted. Previously it funded an annual cross-institutional meeting.

The Halmshaw Award is an annual award to authors of the best paper published in the Institute's journal on any aspect of industrial radiography or radiology.

The Nemet Award recognises examples of outstandingly effective use of NDT, especially those that might encourage small firms to apply NDT methods for the first time.

The Contingency fund represents the reserves policy.

The Future projects fund represents projects in future years to which the organisation is committed.

The Property and other fixed assets fund represents the amount of reserves tied up in fixed assets.

19. EMPLOYEE BENEFIT OBLIGATIONS

The Institute contributes to a fully insured scheme for employees. The pension cost charge represents contributions payable by the Institute to the scheme and amounted to £131,407 (2023: £107,303).

## THE BRITISH INSTITUTE OF NON-DESTRUCTIVE TESTING LIMITED

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 20. CAPITAL COMMITMENTS

	2024	2023
	£	£
Contracted but not provided for in the financial statements	<u>43,000</u>	<u>-</u>

#### 21. RELATED PARTY DISCLOSURES

Certain Trustees on the Institute are also trustees or directors of the following charities or companies:-

The British Institute of Non-Destructive Testing Benevolent Fund  
Institution of Mechanical Engineers  
TWI  
Lavender International NDT Ltd  
Inspection AI Ltd  
Advanced NDT Inspection Solutions Ltd  
Argyll Ruane Ltd  
Ether NDE Ltd  
Inspectahire Instrument Co. Ltd

The Institute provided services totalling £885,073 to these companies in the year.

Total services provided to the Institute from these companies in the year was £0.

At the year end the Institute was owed £161,394 by these companies.

At the year end the Institute owed £0 to these companies.

All transactions are carried out at arms length on normal commercial terms.

#### 22. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities, assist with the preparation of the financial statements and to provide payroll services.

#### 23. ULTIMATE CONTROLLING PARTY

The Institute is a company limited by guarantee and does not have a share capital. Its activities are administered by a Council, no member of which receives any remuneration for his or her role as Trustee.

The Institute is under the ultimate control of its membership.

**THE BRITISH INSTITUTE OF NON-DESTRUCTIVE TESTING LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Rental income	59,620	57,962
Interest receivable	22,369	2,181
	<u>81,989</u>	<u>60,143</u>
<b>Charitable activities</b>		
Subscriptions	251,389	233,722
Journal advertising income	37,058	33,006
Publications advertising income	43,919	36,120
Sale of books and insignia	20,280	19,811
Journal subscriptions	9,098	9,097
Condition monitor	-	157
Conference and seminar receipts	295,973	137,920
End-Point Assessment	13,974	32,427
Other income	7,489	2,484
Certification activities	3,294,036	3,020,069
Branch income	18,118	15,071
	<u>3,991,334</u>	<u>3,539,884</u>
<b>Total incoming resources</b>	<b>4,073,323</b>	<b>3,600,027</b>
<b>EXPENDITURE</b>		
<b>Investment management costs</b>		
Investment management costs	8,546	7,775
<b>Charitable activities</b>		
Wages	1,588,324	1,296,199
Social security	166,117	130,466
Pension costs	131,407	107,303
Other staff benefits	62,196	42,224
Journal production costs	157,977	146,812
Publication costs	130,141	119,168
Website/electronic publishing	49,308	46,527
Cost of books and insignia	11,469	8,534
Conference expenses	199,718	87,798
Branch costs	18,312	13,863
European and international affairs	57,895	60,789
UKAS fees	19,112	19,475
Carried forward	2,591,976	2,079,158

This page does not form part of the statutory financial statements



**THE BRITISH INSTITUTE OF NON-DESTRUCTIVE TESTING LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024 £	2023 £
<b>Charitable activities</b>		
Brought forward	2,591,976	2,079,158
PCN audit fees	208,455	204,955
PED Solution project costs	6,140	4,524
Awards	18,574	14,932
Other certification services	419,360	409,781
Legal costs	10,506	14,024
Staff costs	41,243	12,618
Marketing	6,453	1,417
Meeting expenses	18,395	21,014
Staff training	19,488	7,582
End-Point Assessment costs	5,544	9,215
	<u>3,346,134</u>	<u>2,779,220</u>
<b>Support costs</b>		
<b>Management</b>		
Telephone	19,962	23,098
Postage and stationery	56,826	48,987
Sundry expenses	17,998	19,666
Computer costs	166,362	143,540
Bad debts	(15,935)	(1,591)
Premises, facilities and insurance costs	128,230	47,148
Depreciation of tangible assets	108,723	82,992
	<u>482,166</u>	<u>363,840</u>
<b>Finance</b>		
Bank charges	39,406	33,875
<b>Governance costs</b>		
Auditors' remuneration	8,475	6,816
Auditors' remuneration for non audit work	10,493	12,248
	<u>18,968</u>	<u>19,064</u>
Total resources expended	<u>3,895,220</u>	<u>3,203,774</u>
<b>Net income before gains and losses</b>	178,103	396,253
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	61,749	50,473
<b>Net income</b>	<u>239,852</u>	<u>446,726</u>

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