



Independent Examiner's Report on the Accounts

Section A

Independent Examiner's Report

Report to the trustees/members of

Charity Name

THE BRITISH INSTITUTE OF NON-DESTRUCTIVE TESTING BENEVOLENT FUND

On accounts for the year ended

311210

Charity no (if any)

328481

Set out on pages

1 to 6

(remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention (other than that disclosed below*):

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act have not been met ; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed

C.A. Vallender

Date

25.03.11

Name

C.A. VALLENDER

Relevant professional qualification(s) or body (if any)

A.I.B.

Address

58 BURLISH CLOSE
STOURPORT-ON-SEVERN
WORCS
DY13 8XW

Registered Charity Number: 328481

**THE BRITISH INSTITUTE OF NON-DESTRUCTIVE TESTING
BENEVOLENT FUND**

**ACCOUNTS FOR YEAR ENDED
31ST DECEMBER 2010**

**THE BRITISH INSTITUTE OF NON-DESTRUCTIVE TESTING
BENEVOLENT FUND**

**ACCOUNTS FOR YEAR ENDED
31st DECEMBER 2010**

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**THE BRITISH INSTITUTE OF NON-DESTRUCTIVE TESTING
BENEVOLENT FUND**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR YEAR ENDED 31 DECEMBER 2010**

	Notes	2,010	2009
			£
Income			
Subscriptions and donations	2	1,558	1,711
Donations for raffle prizes		950	825
Raffle ticket sales		1,427	1,393
Interest		776	874
		<u>4,711</u>	<u>4,803</u>
Expenditure			
Assistance grants to individuals		793	881
Institute subscriptions paid		465	369
Raffle prizes and tickets		728	809
Adjustment to 2009 Gift Aid calculation	3a	10	
Honorarium to Independent Examiner			50
		<u>1,995</u>	<u>2,109</u>
Excess of income over expenditure		2,716	2,694

**THE BRITISH INSTITUTE OF NON-DESTRUCTIVE TESTING
BENEVOLENT FUND**

BALANCE SHEET AS AT 31 DECEMBER 2010

	Notes	2010 £	2009 £
Current Assets			
Debtors	3b & 4	3,412	5,375
Cash at bank and in hand		83,028	78,218
		86,440	83,593
Creditors			
Amounts falling due within one year	5	1,520	1,520
Net Assets		<u>84,919</u>	<u>82,073</u>
Represented by:-			
Capital and reserves			
Unrestricted Fund	6	84,919	82,073

Signed

P.Wallace -Chairman

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G.Long - Honorary Treasurer

These accounts on pages 3-5 were approved by the Board on 31st March 2011

**THE BRITISH INSTITUTE OF NON-DESTRUCTIVE TESTING
BENEVOLENT FUND**

NOTES TO THE ACCOUNTS FOR YEAR ENDED 31 DECEMBER 2010

1 ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention in accordance with SORP 2005, the Charities Act 1993 and in accordance with applicable accounting standards

	2010	2009
2 SUBSCRIPTIONS AND DONATIONS	£	£
Subscriptions/Donations	1,472	1,405
Income Tax Recoverable	86	306
	<u>1,558</u>	<u>1,711</u>

3 GIFT AID

a Calculation of Gift Aid recoverable for 2009 was reduced from original estimate of £306 to £296.

b Gift Aid paid by HMRC in respect of 2009 claim did not include the transitional relief of £34 which was properly due. Retrospective payment has been claimed

4 DEBTORS (Due within one year)

Income Tax recoverable from HMRC	86	306
HMRC Transitional Relief due for 2009	34	
Sum due from Institute General Fund	3,292	5,069
	<u>3,412</u>	<u>5,375</u>

5 CREDITORS (due within one year)

Sum due to Institute General Fund	<u>1,520</u>	<u>1,390</u>
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6 UNRESTRICTED FUND

Balance as at 1 January	82,203	79,508
Excess of income over expenditure	2,716	2,695
	<u>84,919</u>	<u>82,203</u>

7 NATURE OF FUND

The British Institute of Non-Destructive Testing Benevolent Fund is administered by an elected Board, all of whom are members of the British Institute of Non-Destructive Testing. It is a registered charity under number 328481