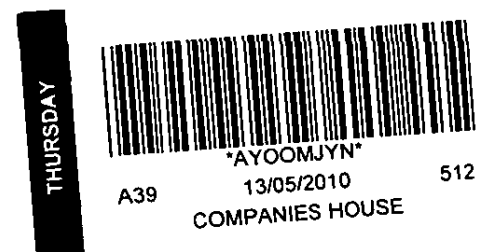


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**REPORT AND ACCOUNTS FOR THE PERIOD  
1<sup>st</sup> JANUARY 2009 TO 31<sup>st</sup> DECEMBER 2009**

Charity Registration Number 1100927  
Company Registration Number 3761777



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## **Legal and Administrative Information**

**Registered Charity Number** 1100927

**Company Number** 3761777

### **Trustees**

B M Armitage co-opted 12 June 2007, elected 5 June 2008  
J Cornell elected 16 June 2004, re-elected 23 May 2006  
C Erskine elected 12 June 2007  
L Humphreys elected 5 June 2008  
N Latte (now known as N Leonard) elected 5 June 2008, resigned 7 October 2009  
J Lang elected 4 June 2009  
J H Lavelle elected 16 June 2004, re-elected 12 June 2007, resigned 7 October 2009  
J Lewis elected 5 June 2008, resigned 4 June 2009  
I R McLean CFRE elected 23 May 2006, re-elected 4 June 2009  
R N H Owen elected 14 June 2005, re-elected 5 June 2008  
N Pettingale co-opted 28 January 2009, elected 4 June 2009  
N Priestnall co-opted 30 April 2008, elected 5 June 2008, resigned 29 April 2009  
J Vines co-opted 29 April 2009, elected 4 June 2009

### **Chairman**

I R McLean CFRE

### **Charity Correspondent and Company Secretary**

C Erskine

### **Finance Officer**

H A Culley

### **Business Manager**

J Woods, appointed 28 January 2009

### **Addresses**

Registered Office  
Suite 33, 10 Barley Mow Passage  
London  
W4 4PH

### **Accounts Office and Register of Members**

Orchard House  
Bowsden  
Berwick-upon-Tweed  
Northumberland TD15 2TW

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**Auditors**

Marsden & Co  
Chartered Accountants  
Registered Auditors  
41 Knowsley Street  
Bury  
Lancashire BL9 0ST

**Bankers**

Royal Bank of Scotland plc  
42 Hide Hill  
Berwick-upon-Tweed TD15 1AB

Scottish Widows Bank plc  
PO Box 12757  
67 Morrison Street  
Edinburgh EH3 8YJ

COIF Charities Deposit Fund  
St Alphage House  
2 Fore Street  
London EC2Y 5AQ

## **Trustees' Report**

The Trustees present their report for the period 1 January 2009 to 31 December 2009

IDPE is a company limited by guarantee and a registered charity governed by its memorandum and articles. Charity number 1100927. Company number 3761777. The directors of the charitable company ("the charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

Legal and administrative information set out on pages 3 and 4 forms part of the report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP 2005).

## **Objects of the charity**

The objects ("the Objects") of the charity, as laid down in the Memorandum of Association, are to promote education for the benefit of the public by

- providing training in development, fundraising, support and management relevant to the provision of education
- developing and promoting high standards in development, fundraising, support and management relevant to the provision of education
- carrying out research relevant to the effective promotion of the provision of education

## **Policies adopted to further the objects of the charity**

The primary functions of the charity are

- To devise and implement an effective strategy for the training and the continuing professional development of development practitioners
- To provide relevant services to development offices
- To provide advice and distribute information to development practitioners
- To provide excellent networking opportunities for development practitioners
- To raise the profile of development and the role of fundraising within schools and universities in the United Kingdom

## **Structure, governance and management**

IDPE has a single Trustee Board. The list of trustees is set out on page 3 of this report. There are currently no trustee sub-committees. There are no employees of the Charity. A Business Manager was newly appointed in January 2009 to help drive forward the Charity's growth plans and a financial accountant, appointed as the Charity's Finance Officer, provides professional accountancy, financial management services and bookkeeping.

## **Methods adopted for recruiting and appointing new trustees**

The Articles of Association of the IDPE empower it to have between three and twelve trustees, all of whom must be members of the IDPE working for a non-profit organisation. All members are notified when vacancies on the Trustee Board become available, which occurs annually. Where more candidates than places available on the Board are put forward, an election is held at the AGM, to identify the newly elected trustees.

### **Constitutional provisions for trustee appointments**

One third (or the number nearest one third) of the Trustees must retire at each AGM, those longest in office retiring first and the choice between any of equal service being made by drawing lots. Each trustee may serve for up to six years and may act as an officer of the Institute (Chairman, Vice Chairman or Company Secretary) for no more than three years, either consecutively or in total, in any one position. Individuals who have completed six years as a trustee must then retire for at least three years before they can be considered for re-election.

In carrying out their duties the Trustees meet three times a year and liaise via email between meetings. Most trustees are responsible for a specific portfolio of responsibilities and report to the Board at each meeting.

### **Policies and procedures adopted for the induction and training of trustees**

On election to the Board all new trustees receive an extensive information pack giving them information on the Charity, its governance, management and policies and the latest available guidance on being a trustee from the Charity Commission. All new trustees attend an introductory briefing with the Chairman and Company Secretary before their first Board Meeting. The specific induction training for each trustee varies according to the particular portfolio they are taking on. Where possible, this includes close liaison with the previous incumbent.

### **Any other organisations with which IDPE cooperates in pursuit of its charitable objectives**

The IDPE strives to co-operate with a number of organisations in the sector in its endeavour to provide the best possible service to its members. The IDPE works closely with CASE, AMDIS, ISBA and the Institute of Fundraising (IoF). The IDPE is also a member of the Fundraising Standards Board (FRSB), further reinforcing the IDPE's ongoing aim to provide a quality service to its members.

### **IDPE membership**

The IDPE offers three distinct membership categories:

#### **Individual**

Open to all practitioners. They may pay themselves or their employer may do so on their behalf but it must be clearly understood that the membership belongs to the individual and is non-transferable. Individual members have one vote at general meetings. They receive a copy of each newsletter and the e-bulletin is emailed to them. Individual members are eligible to stand as a trustee.

#### **Institutional**

Open to educational institutions. This enables any member of staff, trustee or governor to attend an IDPE event. Two copies of each newsletter are posted and the e-bulletin is emailed to the Development Director (or equivalent), who may redistribute as necessary. This class of member has one vote at general meetings by a nominated representative. Only the Development Director (or equivalent) would be eligible to stand for election as a trustee.

### **Corporate**

Open to any individual, company, partnership etc not eligible to join as an educational institution or individual. They may send any employee, director or partner to an IDPE event except those restricted to individual and institutional members only. Two newsletters are posted to the organisation and e-bulletins are sent to a nominated email address. They do not have a vote at general meetings and they are not eligible to propose an employee etc for election as a trustee.

### **Review of activities and future developments**

#### **General Report**

The Institute has progressed in many ways during this past year. The focus of the Trustees has been to improve membership services and expand the membership itself.

Once again, the highlight was the eighth annual Conference and AGM. It was held for a consecutive year at the Holiday Inn, Elstree, on 4 and 5 June 2009. A very successful and well-attended seminar was held on 11 November 2009 in London, the topic being 'From Adolescence to Maturity - the growing Development Office'.

At the 2009 AGM, the members formally elected Jane Vines, Downside School and John Lang, Fettes College as trustees. Jennifer Lewis resigned from the Board owing to a change of employment. Later in the year Nadine Leonard retired from the board but has since taken over the Regional Co-ordinator role for Scotland.

Jo Woods, IDPE's Business Manager, has very capably and enthusiastically managed the day-to-day affairs in her first year in post, successfully and professionally expanding the services the Institute now offers its members while Howard Culley continues to do a meticulous job as Finance Officer. The Institute is most appreciative of the commitment both are making to the Charity.

#### **Trustee Responsibilities**

The organisation operates with minimal expense in order to keep subscriptions as low as possible and therefore relies on the efforts of the trustees within various allocated portfolios. Ian McLean, Chairman, paid tribute to the overall commitment of the trustees. Tina Erskine, Company Secretary, has committed herself to the essential detail that is required to keep the charity in good order and trustees are most grateful.

#### **Sponsorship**

Over the years, various companies have been regular supporters of IDPE, either through conference and seminar sponsorship, exhibitors or as advertisers in the newsletter or on the website. During the past year, there has been a substantial growth in levels of sponsorship support and the attention to corporate members and sponsors is a high priority. This support enables IDPE to keep costs, and therefore membership fees, down. In particular, RBA, ASK Associates, WCBS and IRIS are loyal IDPE supporters.

Richard Owen has continued to take responsibility for this area with enthusiasm, it is regarded as an essential aspect of the IDPE operation, to retain ongoing relationships with key supporters.

### **Public Relations**

The Institute has continued to develop closer relationships with other organisations and the function of development within schools is becoming more widely acknowledged through these new links. Barbara Armitage, Nick Pettingale, who during the year was formally appointed Vice Chairman, and the Chairman have made good progress in this regard and it is hoped that a closer long term relationship will exist with HMC, GSA and ISBA.

### **Training**

The IDPE's Annual Conference, held at Elstree on 4 and 5 June 2009 and chaired by Ian McLean, was both the largest IDPE conference to date and the largest schools' development conference ever held either in the UK or Europe. Delegates enjoyed a wide range of interesting and stimulating presentations from a range of practitioners with varied experience. Key speakers included, Nicholas Sampson, Marlborough College, Vicky Tuck, Cheltenham Ladies College, Jonathan Cook, ISBA, Carrie Levenson-Wahl, International School of Paris and Tom Wheare, retired Headmaster. The Trustees have remained mindful of the importance of providing information, knowledge and advice for newcomers but also for those with more experience and the annual conference in particular aims to achieve this.

The autumn seminar at The Caledonian Club, organised by John Lang in conjunction with the Business Manager, was well attended in November with over 60 delegates. The theme included 'Integrating Development With The School's Master Plan' (Martin Tolhurst, ex-Bursar Fettes College), 'What Happens After You Have Set Up Your Database' (Margaret Abbott, ASK Associates and Jan Glover, Abingdon School), and 'Getting More From Your Prospect and Donor Data' (Adrian Beney and Rachel Hall, Iain More Associates) and was followed by a general panel session. Following the seminar, drinks were provided courtesy of Craigmyle & Co and the second Annual Chairman's Dinner was held in the Club.

### **Information Resources**

The information now being communicated to members via the bi-annual newsletter, the e-bulletin and through the website has dramatically increased and improved in quality. Jenny Cornell and Lesley Humphreys share this portfolio with distinction and with the support of Jo Woods it is a key and valued service provision. The website has undergone major improvements and is under constant review.

### **Regional Groups and Mentoring**

The regional group structure continues to provide a strong benefit to members although some regions are more active than others, mainly due to the number and density of members within that group. It is one of the strengths of IDPE but the success is very much based on the efforts of the regional co-ordinators and special thanks are extended to these members who volunteer their time to help and encourage others. Joanne Lavelle has been the trustee responsible for coordinating the Regional Group as well as the Mentoring function. She resigned as a trustee during the year after more than five years of loyal commitment to the Institute.

### **Marketing**

The efforts of the Business Manager have had a dramatic effect on membership growth, liaison with sponsors and corporate members and with members themselves. The additional provision of services for members has been appreciated and this has had a positive effect on the marketing.



and promotion of the IDPE The Institute continues to encourage membership from within the State sector

#### **The Future**

With the appointment of the Business Manager and soon after, a strategic review, the Institute has seen a growth in individual, institutional and corporate membership This growth in membership along with increased attention to providing more for members has meant a greater work load overall. The number of trustees was increased at last year's AGM (from nine to twelve) and late in 2009 the trustees approved the recruitment of further part-time administrative support, planned from early in 2010. Closer relationships with sponsors and corporate members has been important to the Institute as it continues to grow and the training programme for members is being developed to provide clear opportunities for those new to the profession as well as for those with some years' experience Trustees also expect the Institute to continue to develop closer links with Bursars and Heads through their respective associations

As mentioned in the previous year's report, trustees are mindful of growth and provision for members but still want to ensure that the IDPE retains its personal approach and relevance for the overall school market in the UK

The efforts and time commitment of the trustees is remarkable and the Chairman acknowledges this as a key component of the ongoing growth and success of the IDPE

#### **Financial Report**

The financial results for the year are reported in the Statement of Financial Activities, the Balance Sheet and the related notes Overall income exceeded expenditure by around £6,400. The general fund made a loss of £2,100 whilst the Training Fund grew by £8,500 The surplus here was due to another well attended and successful conference The balance now held in the Training Fund has enabled the trustees to keep the cost to delegates attending the 2010 Conference at the same level as this year without exposing the charity to any undue risk

This year saw the employment of a Business Manager, who replaces the previous Secretariat post, and this has meant a significant increase in resources devoted to support for members – especially training – and also administration, business management and the general development of IDPE.

The small loss incurred by the General Fund was due to these changes and it is anticipated that investment for the future will continue to mean that the general operation of the charity will have to be funded to some extent from reserves over the next three years whilst the organisation expands and develops the necessary support required. However, it is not anticipated that general reserves will need to drop below 50% of typical annual expenditure, nor that an increase in subscription levels in real terms will be necessary.

Subscriptions are set at the AGM and currently cover the year from April to March Income so generated is apportioned to the appropriate financial year In 2010 subscriptions will

cover a 9-month period, priced pro-rata to those operating in 2009/10 with no increase, so that from 2011 onwards the subscription year will be in step with the financial year.

## **Policies**

### **Reserves Policy**

It is not the policy of IDPE to hold restricted reserves. All income is used for the operation of the charity but a modest general reserve is maintained to ensure that the functions of the charity are not hampered by fluctuations in the level of membership or exceptional non-repetitive expenditure.

Last year reserves were increased to a level equal to typical expenditure over a 12-month period. However, as mentioned above in the Financial Report it is anticipated that reserves may drop below this level over the next three years in order to invest in developing the infrastructure of the charity. It is expected that reserves will operate not less than 50% of typical annual expenditure during this period.

### **Grant Making Policy**

The Trustees wish to consider introducing grants, which will give financial support to members who could not otherwise afford the full cost of training events, including the annual conference. A draft policy statement will be considered in the first half of 2010. The IDPE does not make any other grants.

### **Policy to Manage Risk**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and have adopted the necessary policies to mitigate and monitor all risks.

### **Public Benefit**

As previously stated, the objects of the IDPE are to provide training and to develop and promote high standards in the fields of development, fundraising, support and management relevant to the provision of education. The membership benefiting from the work of the IDPE is made up of development professionals working in schools (both independent and maintained) but also in a small number of colleges and universities.

Through access to this training and promotion of best practice, members are able to develop better relationships with their supporters and beneficiaries, improve their accountability to them and raise funds efficiently in accordance with the standards laid down by the Fundraising Standards Board (of which the IDPE is a member). Indirectly therefore, the IDPE assists these professionals in their efforts to provide better educational and recreational facilities and to develop bursary and scholarship schemes, thereby widening access to both gifted students and a much wider section of the community than would otherwise be possible.

Ultimately those that benefit are the public at large within the educational system and their supporters. Those in poverty, with educational aspirations, benefit from wider access to the

independent education and further/higher education sectors through bursary schemes and more generally improved educational and recreational facilities

Membership fees are kept at a modest level so that no-one who is eligible to join is prevented from doing so through inability to afford the subscription. There are no geographical restrictions on membership within the United Kingdom

#### **Auditors**

A resolution will be proposed at the Annual General Meeting on 10 June 2010 that Marsden & Co be re-appointed for the coming year

#### **Trustees' responsibilities in relation to the financial statements**

The Trustees are responsible for preparing the Annual Report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Company law requires trustees to prepare financial statements that give a true and fair view of the state of the affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the Trustees are required to

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for taking steps for the prevention and detection of fraud and other irregularities

So far as the Trustees are aware, there is no relevant audit information (information needed by the Charity's auditors in connection with preparing their report) of which the Charity's auditors are unaware. In addition, each Trustee has taken all the steps that he/she ought to have taken as a trustee in order to make him/her aware of any relevant audit information and to establish that the Charity's auditors are aware of that information

This report, on pages 5 to 11, was approved by the Trustees at their meeting on 29 April 2010 and was signed on their behalf by

Ian McLean  
Chairman

On behalf of the Trustees

## **Auditors' Report**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF IDPE**

We have audited the financial statements of IDPE for the year ended 31 December 2009 which comprise the Statement of Financial Activities, Balance Sheet and the related notes. The financial statements have been prepared under the accounting policies set out therein.

#### **Respective responsibilities of trustees and auditors**

The trustees' (who are also the directors of the company for the purposes of company law) responsibilities for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view are set out in the Statement of Trustees' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view, have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and have been prepared in accordance with the Companies Act 2006. We also report to you whether, in our opinion, the information given in the Trustees' Annual Report is consistent with those financial statements.

In addition we report to you if, in our opinion, the charity has not kept adequate accounting records, if the charity's financial statements are not in agreement with the accounting records and returns, if we have not received all the information and explanations we require for our audit, or if certain disclosures of trustees' remuneration specified by law are not made.

We read other information contained in the Annual Report, and consider whether it is consistent with the audited financial statements. This other information comprises only the Trustees' Annual Report. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to other information.

#### **Basis of audit opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

### **Opinion**

In our opinion

- the financial statements give a true and fair view of the state of the charity's affairs as at 31 December 2009 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended,
- the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice,
- the financial statements have been prepared in accordance with the Companies Act 2006, and
- the information given in the Trustees' Annual Report is consistent with the financial statements



P Mendelson (Senior statutory auditor)

for and on behalf of

**Marsden and Co.**

Chartered Accountants

Registered Auditors

41 Knowsley Street

Bury BL9 0ST

29 April 2010

## Statement of Financial Activities

For the year ending 31st December 2009

	<i>Notes</i>	<i>2009</i>	<i>2008</i>
		<i>£</i>	<i>(9 months)</i>
			<i>£</i>
<b>Incoming Resources</b>			
Incoming resources from generated funds			
Voluntary income		0	0
Activities for generated funds	2	4,508	2,200
Investment income		235	1,067
Incoming resources from charitable activities	3	93,817	73,426
Other incoming resources		<u>547</u>	<u>11</u>
<b>Total Incoming Resources</b>		99,107	76,704
<b>Charitable Expenditure</b>			
Costs of Generating Funds	4	1,538	642
Costs of Charitable Activities	5	83,358	50,953
Governance Costs	6	<u>7,810</u>	<u>3,116</u>
<b>Total Resources Expended</b>		92,706	54,711
<b>Net Incoming Resources</b>		6,401	21,993
Total funds as at 31st December 2008		<u>52,664</u>	<u>30,671</u>
Total Funds as at 31st December 2009		<u><u>59,065</u></u>	<u><u>52,664</u></u>

The statement of financial activities includes all gains and losses for the period.

All incoming resources and resources expended derive from continuing activities.

The notes are set out on pages 16 to 18


Balance Sheet as at 31st December 2009

	Notes	2009 £	2008 (9 months) £
<b>Current Assets</b>			
Cash in Hand			
Current Account – Bedford		-	20,229
Current Account – Berwick-upon-Tweed		37,072	9,070
Deposit Account – Scottish Widows		22,398	22,323
Deposit Account – COIF		10,155	10,033
Cash Float		0	131
Total Cash in Hand		69,625	61,786
Debtors	7	1,052	76
<b>Total Current Assets</b>		70,677	61,862
<b>Liabilities</b>			
Creditors Amounts falling due within 1 year	8	11,613	9,198
<b>Net Current Assets</b>		59,064	52,664
Creditors Amounts falling due after 1 year		0	0
<b>Total Net Assets</b>		<u>59,064</u>	<u>52,664</u>
<b>Unrestricted Funds</b>			
General Fund		31,184	33,283
Designated Fund (Conferences and Seminars)		27,881	19,381
<b>Total Funds</b>		<u>59,065</u>	<u>52,664</u>

There are no fixed assets or restricted funds

The notes are set out on pages 16 to 18

The financial statements were approved and authorised for issue by the Trustees at their meeting on 29 April 2010 and signed on their behalf by



Ian McLean  
Chairman

## **1 ACCOUNTING POLICIES**

### **1.1 Basis of Accounting**

These financial statements have been prepared under the historical cost convention in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities, 2005' (SORP 2005) and in accordance with applicable accounting standards. The accounts comply with the Charities Act, the Companies Act and the Memorandum and Articles of Association. They have been prepared under the accruals concept and on the basis of an ongoing concern to provide information that is relevant, reliable, comparable and understandable.

### **1.2 Incoming Resources**

1.2.1 Subscriptions, charges and interest income are accounted for on a receivable basis.

1.2.2 Monies received in advance are accounted for in the appropriate accounting period.

### **1.3 Resources Expended**

1.3.1 All expenditure and liabilities incurred in the financial year are accounted for in that year.

1.3.2 Support costs comprise those costs incurred by the Business Manager's Office and the Accounts Office, including Trustees expenses. The former's time is apportioned 30% to the training account and 70% to the main account. All costs apportioned to the Training Account are apportioned to charitable activities. The remaining support costs are apportioned 5% to the cost of generating funds, mainly through advertising income, and 95% to charitable activities. This is based on an estimated allocation of time.

1.3.3 Governance costs are those associated with meeting constitutional and statutory requirements. They include the audit fee, bank charges and the cost of Board meetings.

### **1.4 Fixed Assets**

The IDPE owns no fixed assets.

### **1.5 Funds**

It is not the policy of the IDPE to hold restricted funds. Income and expenditure attributed to the annual conference and to seminars is accounted for in a designated fund – the Training Fund.



2 This is income from professional advertisements placed on the IDPE website and in the Newsletter

3 This is broken down as follows

	<i>2009</i>	<i>2008 (9 Months)</i>
Membership subscriptions	£31,180	£21,810
Conferences and Seminars	<u>£62,637</u>	<u>£51,616</u>
	<u>£93,817</u>	<u>£73,426</u>

4 This is 5% of the support costs borne by the main account (see Note 1 3 2 )

5 Cost of Charitable Activities

	<i>Direct costs</i>	<i>Support Costs</i>	<i>Total 2009</i>	<i>Total 2008 (9 months)</i>
Conferences and seminars	47,994	6,143	54,137	38,763
Support to members	0	29,221	29,221	12,190
	<u>47,994</u>	<u>35,364</u>	<u>83,358</u>	<u>50,953</u>
<b>Support costs</b>				
Secretariat/ Business Manager fees		14,886		5,331
Office costs		1,488		1,328
Finance costs		5,562		3,275
Admin expenses		1,889		274
Website and publications		5,781		1,214
Recruitment costs and PR		214		853
Sundry charitable expenditure		<u>939</u>		<u>557</u>
		30,759		12,832
less costs of generating funds		<u>-1,538</u>		<u>- 642</u>
		<u>29,221</u>		<u>12,190</u>

The Secretariat was replaced by a Business Manager in January 2009. The latter has increased responsibilities including developing the Institute's role and membership. There has been a consequent increase in cost and the Finance Officer's role has also been expanded.

6. Governance costs are made up as follows

	<i>2009</i>	<i>2008 (9 months)</i>
Insurance	£1,065	£1,030
Company House fee	£15	£15
Data protection registration	£0	£35
Audit fee	£745	£695
FRSB Fee	£50	£0
Trustees' expenses	£3,200	£827
Board meetings	<u>£2,735</u>	<u>£514</u>
	<u>£7,810</u>	<u>£3,116</u>

7. Debtors are made up as follows

	<i>2009</i>	<i>2008 (9 months)</i>
Seminars	£384	£0
Sundry	£49	£0
Payments in advance	£513	£76
Advertising income	<u>£106</u>	<u>£0</u>
	<u>£1052</u>	<u>£76</u>

8. Creditors are made up as follows

	<i>2009</i>	<i>2008 (9 months)</i>
Audit fee	£745	£720
Subscriptions carried forward	£8,101	£7,270
Secretariat/Bus Mgr costs	£1,800	£843
Office cost and admin expenses	£61	£0
Finance costs	£379	£365
Website hosting	£47	£0
Seminar management fee	£374	£0
Advertising prepaid	<u>£106</u>	<u>£0</u>
	<u>£11,613</u>	<u>£9,198</u>

9. Trustees received payment of expenses for actual expenditure necessarily incurred whilst they were carrying out their function as trustees of the charity. Trustees did not receive any other remuneration from the IDPE.