

**REGISTERED COMPANY NUMBER: 02753420 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1014784**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021  
FOR  
THE INSTITUTE OF TRAFFIC ACCIDENT  
INVESTIGATORS**

**THE INSTITUTE OF TRAFFIC ACCIDENT  
INVESTIGATORS**

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for the Year Ended 31 DECEMBER 2021**

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**THE INSTITUTE OF TRAFFIC ACCIDENT  
INVESTIGATORS (REGISTERED NUMBER: 02753420)**

**REPORT OF THE TRUSTEES  
for the Year Ended 31 DECEMBER 2021**

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 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles incorporated 6 October 1992 and adopted 2 December 2020, the Charities Act 2011, the Companies Act 2006 and the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity's objects are to promote road safety for the benefit of the public by:

- a) Improving the technical and general skill and knowledge of persons engaged in or intending to engage in work of traffic accident investigators or any related occupation concerned with road safety.
- b) Improving the standards of safety of vehicles and roads of all kinds.

The trustees have paid due regard to the public benefit guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The organisation provides a forum for communication, education, representation and regulation in the field of traffic accident investigation by encouraging honesty and integrity among investigators. This is enforced through a disciplinary procedure, administered by a discipline panel, in order to ensure the highest levels of professionalism among the membership.

**THE INSTITUTE OF TRAFFIC ACCIDENT  
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**REPORT OF THE TRUSTEES  
for the Year Ended 31 DECEMBER 2021**

**OBJECTIVES AND ACTIVITIES**

**Achievements and performance**

The year 2021 will again be remembered as an extremely difficult year due to the unforeseen impact and subsequent changes that COVID has continued to have on the population of the United Kingdom and that of the World. The lockdown restrictions and work from home policies have continued to create enormous difficulties not only in our industry but for the whole of the UK.

Many areas of the Industry have had to reinvent how to conduct face to face meetings many of which are now routinely held as on-line video conference calls. ITAI has embraced this technology and has continued to conduct business as usual, via the same media.

The following paragraphs are a snap shot of the continued work Council has maintained:

a. ITAI Council Members have been involved in a number of external activities with other organisations. We have continued to support the Parliament Advisory Committee for Transport Safety (PACTS) and have three members who serve on each of the three committees namely, a) Road User Behaviour Group, b) Vehicle Design Group and c) Road Environment Group.

ITAI has also maintained close links with the European Association for Accident Research and Analysis (EVU).

ITAI is involved with the planning and support of WREX 2023.

b. ITAI has become affiliated with Engineering Council and can now offer its membership a route for Professional Engineering Registration. This ranges from Chartered Engineer to Engineering Technician awards. All the information is loaded onto the web site.

c. ITAI has also been working towards rolling out our Accreditation process for its Members, a lot of work has been completed around ensuring ITAI assessors are suitably qualified with training provided and also ensuring that we have qualified Internal Quality Assurers (IQA) in post. The Accreditation process is for our Members as individuals and will consist or complement a member's desire to become a full Member [MITAI]. The process also now allows existing Members to demonstrate their own continued professional competency.

d. ITAI has held a 3 day "zoom" course - Practical use of the IDRR program presented by DR Muttart.

e. ITAI has held a 5 day "zoom" course - Biomechanics in Accident Reconstruction presented by Greg Sullenberger and Jeffrey Pike.

f. The planned Crash Day event which was to be held at Darley Moor Motorcycle Road Race Club near Ashbourne has again suffered due to COVID restrictions. The event has been postponed and will go ahead in the future.

g. Impact - Three editions of our technical journal were published and distributed Worldwide during the year.

h. Contact newsletter has now been updated and revised with regular publication keeping Members informed of the work the Council is working on.

All of these activities continue to provide education and support for the Accident Investigation and Reconstruction Community. In turn, this will provide more learned analysis into the causation of road traffic accidents, thereby enabling our expert to support the judiciary to apply more equitable judgements and settlement.

**THE INSTITUTE OF TRAFFIC ACCIDENT  
INVESTIGATORS (REGISTERED NUMBER: 02753420)**

**REPORT OF THE TRUSTEES  
for the Year Ended 31 DECEMBER 2021**

**OBJECTIVES AND ACTIVITIES**

**Financial review**

The charity trustees aim to have sufficient funds available to continue the charity for six months should funding sources cease to allow time to apply for further funding. Reserves above this amount are held to meet future conference expenses as expenditure is incurred prior to revenue being received from delegates.

The trustees are responsible for the management of the risks faced by the Institute. Detailed considerations of risk are delegated to the senior management team. Risks are identified and assessed, and controls established throughout the year. A formal review of the charity's risk management processes is undertaken on an annual basis. The key controls used by the charity include:

- Formal agendas for all committee and board activity;
- Comprehensive strategic planning, budgeting, management accounting and cash flow forecasting;
- Clear authorisation and approval levels.

Through the risk management processes established for the Institute, the trustees are satisfied that the major risks to which the Institute is exposed, as identified by the trustees, have been reviewed and systems or procedures have been established to manage those risks. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, the Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

There are currently 11 members (trustees) (2020 - 11) each of whom agrees to contribute an amount not exceeding £1 in the event of the charity winding up.

**Recruitment and appointment of new trustees**

People who are interested in the charity are recruited by word of mouth or through other trustees. Their interest in the charity is discussed with them and existing trustees, and are appointed if deemed suitable.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

02753420 (England and Wales)

**Registered Charity number**

1014784

**Registered office**

1st Floor  
5 Doolittle Yard  
Froghall Road  
Ampthill  
Bedfordshire  
MK45 2NW

THE INSTITUTE OF TRAFFIC ACCIDENT  
INVESTIGATORS (REGISTERED NUMBER: 02753420)

REPORT OF THE TRUSTEES  
for the Year Ended 31 DECEMBER 2021

**Trustees**

Mr R Seston  
Mr J Stubbs  
Mr D Harris  
Mr R Elliott  
Mr I White  
Mr R Wagstaff  
Mr J Keenan  
Mr M Crouch  
Ms J Miller  
Mr A Winter (resigned 1.6.21)  
Mr S Cash  
Mr J Webb (appointed 1.6.21)


**Company Secretary**

Mr R Seston

**Independent Examiner**

GKP (Amphill) Limited  
First Floor  
5 Doolittle Yard  
Froghall Road  
Amphill  
Bedfordshire  
MK45 2NW

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

  
.....  
Mr R Wagstaff - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE INSTITUTE OF TRAFFIC ACCIDENT  
INVESTIGATORS**

**Independent examiner's report to the trustees of The Institute of Traffic Accident Investigators ('the Company')**

I report to the charity trustees on my examination of the financial statements of the Company for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Mr S R Mason BSc FCA  
GKP (Amphill) Limited  
First Floor  
5 Doolittle Yard  
Froghall Road  
Amphill  
Bedfordshire  
MK45 2NW

Date: ..... 20/06/2022 .....

**THE INSTITUTE OF TRAFFIC ACCIDENT  
INVESTIGATORS**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
for the Year Ended 31 DECEMBER 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>	3		
Charitable activities		35,207	78,918
Investment income	2	7	107
<b>Total</b>		35,214	79,025
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	4		
Charitable activities		50,792	50,336
<b>NET INCOME/(EXPENDITURE)</b>		(15,578)	28,689
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		104,603	75,914
<b>TOTAL FUNDS CARRIED FORWARD</b>		89,025	104,603

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**THE INSTITUTE OF TRAFFIC ACCIDENT  
INVESTIGATORS (REGISTERED NUMBER: 02753420)**

**BALANCE SHEET  
31 DECEMBER 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	7	7,579	16,807
Cash at bank		98,356	104,677
		105,935	121,484
<b>CREDITORS</b>			
Amounts falling due within one year	8	(16,910)	(16,881)
<b>NET CURRENT ASSETS</b>		89,025	104,603
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		89,025	104,603
<b>NET ASSETS</b>		89,025	104,603
<b>FUNDS</b>	9		
Unrestricted funds:			
General fund		89,025	104,603
<b>TOTAL FUNDS</b>		89,025	104,603

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

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 ..... and were signed on its behalf by:

  
 .....  
 Mr R Wagstaff Trustee

The notes form part of these financial statements

**THE INSTITUTE OF TRAFFIC ACCIDENT  
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**NOTES TO THE FINANCIAL STATEMENTS  
for the Year Ended 31 DECEMBER 2021**

**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.

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2019) and the Companies Act 2006.

The Trustees have considered the impact of the uncertainties of the global health crisis COVID-19 on the charity. Contingency plans have been put in place in order to mitigate the negative effects of any period of interrupted services. Accordingly the trustees continue to adopt the going concern basis in preparing the financial statements.

The charity meets the definition of a public benefit entity under FRS102.

The presentation currency of the financial statements is in Pounds Sterling (£), which is the functional currency of the charity.

**Company status**

The charity is a company limited by guarantee. The members of the charity are the trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**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.

**Taxation**

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

**Fund accounting**

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

Restricted funds 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.

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

**THE INSTITUTE OF TRAFFIC ACCIDENT  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 DECEMBER 2021**

**2. INVESTMENT INCOME**

	2021	2020
	£	£
Deposit account interest	7	107
	<u>7</u>	<u>107</u>

**3. INCOME FROM CHARITABLE ACTIVITIES**

	2021	2020
	Charitable activities	Total activities
	£	£
Impact	2,769	4,779
Grade application	600	900
Conference fees	300	80
Sundry income	107	125
Events	6,370	44,067
Membership subscriptions	24,811	26,967
Advertising	250	2,000
	<u>35,207</u>	<u>78,918</u>

**4. CHARITABLE ACTIVITIES COSTS**

	2021	2020
	£	£
Administration	5,921	5,733
Conference	2,238	-
Council	-	1,082
Grade applications - training	1,712	4,096
Impact	3,799	4,750
Contact	2,246	-
Membership	235	80
Subscriptions	5,171	6,016
Education, training and events	21,793	23,273
Website	3,323	520
Sundry expenses	2,509	83
Bank charges	392	383
Legal fees	13	2,928
Accountancy	1,440	1,392
	<u>50,792</u>	<u>50,336</u>

**THE INSTITUTE OF TRAFFIC ACCIDENT  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 DECEMBER 2021**

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**Trustees' expenses**

Three trustees were re-imbursed a total of £638 travelling expenses (2020 - £1,568).

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
<b>Charitable activities</b>	
Charitable activities	78,918
Investment income	107
<b>Total</b>	79,025
 <b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable activities	50,336
<b>NET INCOME</b>	28,689
 <b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	75,914
<b>TOTAL FUNDS CARRIED FORWARD</b>	104,603

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

	2021 £	2020 £
Trade debtors	4,964	10,771
Prepayments and accrued income	2,615	6,036
	7,579	16,807

**THE INSTITUTE OF TRAFFIC ACCIDENT  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 DECEMBER 2021**

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

	2021 £	2020 £
Other creditors	-	13
Deferred income	15,410	15,368
Accruals	1,500	1,500
	<u>16,910</u>	<u>16,881</u>

**9. MOVEMENT IN FUNDS**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	104,603	(15,578)	89,025
<b>TOTAL FUNDS</b>	<u>104,603</u>	<u>(15,578)</u>	<u>89,025</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	35,214	(50,792)	(15,578)
<b>TOTAL FUNDS</b>	<u>35,214</u>	<u>(50,792)</u>	<u>(15,578)</u>

**Comparatives for movement in funds**

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	75,914	28,689	104,603
<b>TOTAL FUNDS</b>	<u>75,914</u>	<u>28,689</u>	<u>104,603</u>

**THE INSTITUTE OF TRAFFIC ACCIDENT  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 DECEMBER 2021**

**9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	79,025	(50,336)	28,689
<b>TOTAL FUNDS</b>	<u>79,025</u>	<u>(50,336)</u>	<u>28,689</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	75,914	13,111	89,025
<b>TOTAL FUNDS</b>	<u>75,914</u>	<u>13,111</u>	<u>89,025</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	114,239	(101,128)	13,111
<b>TOTAL FUNDS</b>	<u>114,239</u>	<u>(101,128)</u>	<u>13,111</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.