CHARITY REGISTRATION NUMBER: 253608

The Combustion Engineering Association

Unaudited Financial Statements

31 December 2025

CARSTON ETL
Chartered accountants
1st Floor, Tudor House
16 Cathedral Road
Cardiff
CF11 9LJ

The Combustion Engineering Association

Financial Statements

Year ended 31 December 2025

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The Combustion Engineering Association

Trustees' Annual Report

Year ended 31 December 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025, which have been prepared in accordance with the Financial Reporting standards applicable in the UK and Republic of Ireland (FRS102).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	The Combustion Engineering Association
Charity registration number	253608
Principal office	NETPark Thomas Wright Way Sedgefield Co. Durham TS21 3FD
The trustees	Mr M.Casey Mrs S. Kuligowski
Independent examiner	Farzana Ahmed ACCA 1st Floor, Tudor House 16 Cathedral Road Cardiff CF11 9LJ

OBJECTIVES AND ACTIVITIES

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing The Combustion Engineering Association's aims and objectives and in planning future activities.

The Association was founded in 1933 and the main objective of the Association continues to be the provision of a service for the public dissemination of knowledge of combustion engineering and efficiency in the utilisation of energy and associated information. This is achieved by holding Regional Technical meetings, conferences in the U.K., training courses and the provision of technical information and guidance to members and other interested parties.

In 2004/05 the Association instigated a qualification in the operation of industrial boiler plant ("BOAS") jointly with the HSE and the Carbon Trust, the syllabus covers both health and safety and energy efficiency principles. This is recognised on a national level and there are several approved training centres operated in the private sector; BOAS is now a significant part of CEA activity accounting for 75.6% of income.

Guidance documents have been created and published to help educate industry in the safe and efficient use of steam and heating plant; these are called the Boiler Guidance (BG__) series. There are currently 10 documents in the series.

Launched in 2016, the Industrial Gas Accreditation Scheme (I-GAS) offers a route to demonstrating competence when working on gas in the industrial environment.

I-GAS provides formal training and accreditation specifically designed for maintenance staff and technicians working with gas in industrial premises.

The "Industrial Gas Accreditation Scheme" (I-GAS) offers 4 different accreditations:

- Gas Safety Awareness
- Gas Pipework Technician
- Gas Combustion Engineer
- Gas System Management

The Combustion Engineering Association

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

Objectives and activities *(continued)*

CEA Mission

CEA seeks to improve the understanding and development of the combustion industry through the provision of a service for the public dissemination of knowledge of combustion engineering and efficiency in the utilisation of energy and associated information.

CEA is working with members, manufacturers, suppliers, contractors and users in the UK combustion and engineering industry.

Professional representation

Standards and legislation

- Assisting the formulation and development of British industrial standards or Directives and supporting Government policy making where appropriate.

Advisory

- Government/departments on industry related issues and matters. Such as the Defra Combustion Research Project

Consultation

- Regular liaison and recognition: with UK bodies such as Defra, BEIS, British Standards, Health & Safety Executive and the Environment Agencies on all aspects of the industry, where appropriate.

Cooperation

- With similar associations and trade bodies and joint working parties on industry related topics where this aligns with the objectives of the Associations. Such as the Steering Group for PAS 4445 - Hydrogen firing and hydrogen conversion for large gas-fired equipment.

Education & technical development

Education

- Working with and being the link to UK universities, research establishments and students on combustion engineering, where appropriate.

Training

- Facilitating training and assessment for gas professionals, boiler operators and managers. Also, those people working in industry on a range of fuels for burner equipment.

ACHIEVEMENTS AND PERFORMANCE

The process of transition to CIO has continued, with the transfer of activities to the CIO from 1 January 2026. Due to operational delays, the full process is still ongoing. It is an objective of the Trustees to complete the transition in 2026.

A full review and update to the Learning Outcomes for BOAS (CAT 1,2,3, and 5) has been carried out to incorporate changes in legislation. New exams are in preparation.

A Working Group has been set up to develop new BOAS CAT 7 - Thermal Fluid Systems.

The development and implementation of a bespoke software platform for the administration of Training Schemes is underway and is expected to be running by October. It is a cloud-based system that combines the process of requesting training courses, allocating assessors, and exchanging paperwork. It streamline the BOAS process reducing email traffic, improving visibility, and minimising certification lead time for candidates.

The Combustion Engineering Association

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

FINANCIAL REVIEW

All funds are unrestricted for general use by the charity. Income is predominantly raised from the charitable activities of the organisation, namely: memberships, conference fees and certification fees. In 2025, expenditure exceeded income by £59,870 (2024 income exceeded expenditure by £11,436), resulting in a decrease in general reserves (2024 increase).

Investment powers and restrictions
It is the policy of the Association that all surplus funds not immediately required are invested in bank deposits, primarily designated Charities Official Investment Funds.

Reserves Policy
It is the Association's policy to hold cash reserves equivalent to six months of fixed running costs. At 31 December 2025 the charity held reserves of £205,428 (2024: £265,298), enough to cover around four months of expenditure at current levels. Free reserves were £203,468 (2024: £262,766).

The Association now delivers a range of projects on behalf of its members. Having considered the nature of that work and the resources needed to complete it, the trustees believe the Association holds sufficient cash reserves to continue operating.

These reserves will be transferred to the new CIO from 1 January 2026.

Statement
CEA prides itself on its status as an educational charity and strives to ensure this aim is always maintained as the predominant factor amongst the varied activities undertaken. CEA can justly claim to have increased the knowledge of many thousands of individuals, groups and sectors over many years by the formal and informal training and educational events, publications and wide access to accumulated knowledge.

The Trustees of CEA give of their time freely to carry out the normal duties of a Trustee, under normal circumstances no remuneration or expenses are paid to the Trustees during the year.

CEA have paid certain out of pocket expenses for individual members who are not financially supported by their respective employer for CEA activity when helping the CEA in its goals and ambitions to fulfil its mission.

Plans for future periods

A renewed focus on understanding and delivering greater benefit to the members of the Association.

Completion of the transition to a CIO, after which this unincorporated charity will cease and be dissolved.

A review of the governance of the Association to facilitate faster, more robust, decision making.

The Combustion Engineering Association

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Association is a registered charity, number 253608, and is governed under the terms of its written Constitution. It was registered with the Charity Commission on 19th September 1967.

CEA has reviewed the major risks to which it is exposed and has established systems to mitigate those risks.

The CEA is currently an Unincorporated Charity but has, in 2021, added and submitted to the Charity Commission Clause 17 to the Constitution, to enable it to have the powers to migrate to a Charitable Incorporated Organising (CIO). This process is being guided by a London based company called Wedlake Bell, and CEA has made the transition to a CIO from 1 January 2026 (registered as The Combustion Engineering Association, charity number 1214506).

The constitution dictates that the Charity is managed by a Council of no more than 25 and no less than 10 members and associates. These are appointed at the AGM. The Council appoints from among itself a Chairman, a Treasurer and three Vice-Chairmen, subject to the rules specified in the constitution regarding terms of office.

Whilst only three members of Council are named on the Charity Commission's website, for the CEA's affairs to the Charity Commission, under general law, all Council members are deemed to be responsible in an unincorporated association and therefore have charity trustee duties to comply with.

This is of course one of the drivers for the proposed incorporation of the CEA as a CIO.

Authority to act on behalf of the council was passed to the General Purposes Committee in April 2024 This comprises five council members, the chairman, treasurer, three vice chairmen.

The GPC is comprised of professionals from a diverse range of HVAC companies. These individuals bring senior-level expertise and a wealth of experience, ensuring the organisation remains robust as it enters its 92nd year.

Day-to-day management lies with the general manager and any other member of staff deemed appropriate for the charity. These are appointed by the Council.

Reputational risk and retaining the Association's reputation is paramount. Due to the diverse nature of our activities this risk relates to the quality of the training, assessment and advice. To mitigate this we have clear policies, procedures and a robust system of governance with experts in the combustion field and quality assurance/audit.

In order to comply with its constitutional risk, the Association must comply with a range of legal and regulatory requirements including charity law, data protection, fundraising standards, health and safety and safeguarding. To mitigate these risks the Association has robust and embedded processes and policies, which are complemented by regular review at both council and exec committee meetings. The organisation is currently undergoing a change in its constitution to become a CIO Charity (Charitable Incorporated Organisation) to ensure its continued compliance within the law for operation of charities and non-profit organisations.

The trustees' annual report was approved on 2/10/26 and signed on behalf of the board of trustees by:

M. P. K. Casey

Mr M. Casey
Trustee

S Kuligowski

Ms S. Kuligowski
Trustee

The Combustion Engineering Association

Independent Examiner's Report to the Trustees of The Combustion Engineering Association

Year ended 31 December 2025

I report to the trustees on my examination of the financial statements of The Combustion Engineering Association ('the charity') for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants (ACCA), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Farzana Ahmed ACCA
Independent Examiner
Carston ETL
1st Floor, Tudor House
16 Cathedral Road
Cardiff
CF11 9LJ

Date: 08/10/26

The Combustion Engineering Association

Statement of Financial Activities

Year ended 31 December 2025

	Note	2025 Unrestricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments				
Charitable activities	**4**	653,142	**653,142**	641,228
Investment income	**5**	7,778	**7,778**	9,384
Other income	**6**	–	**–**	125
Total income		660,920	**660,920**	650,737
Expenditure				
Expenditure on charitable activities	**7,8**	(720,783)	**(720,783)**	(639,301)
Other expenditure	**10**	(7)	**(7)**	–
Total expenditure		(720,790)	**(720,790)**	(639,301)
Net (expenditure)/income and net movement in funds		(59,870)	**(59,870)**	11,436
Reconciliation of funds				
Total funds brought forward		265,298	**265,298**	253,862
Total funds carried forward		205,428	**205,428**	265,298

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

All movements are in unrestricted funds.

The Combustion Engineering Association

Statement of Financial Position

31 December 2025

	Note	2025 £	£	2024 £
Fixed assets				
Tangible fixed assets	15		1,961	2,531
Current assets				
Debtors	16	109,837		97,559
Cash at bank and in hand		218,771		236,908
		328,608		334,467
Creditors: amounts falling due within one year	17	(125,141)		(71,700)
Net current assets			203,467	262,767
Total assets less current liabilities			205,428	265,298
Net assets			205,428	265,298
Funds of the charity				
Unrestricted funds			205,428	265,298
Total charity funds	19		205,428	265,298

These financial statements were approved by the board of trustees and authorised for issue on 2/10/26 2026, and are signed on behalf of the board by:

M C P K Casey

Mr M Casey
Trustee

S Kuligowski

Ms S Kuligowski
Trustee

The Combustion Engineering Association

Statement of Cash Flows

Year ended 31 December 2025

	2025 £	2024 £
Cash flows from operating activities		
Net (expenditure)/income	**(59,870)**	11,436
Adjustments for:		
Depreciation of tangible fixed assets	**1,314**	1,764
Other interest receivable and similar income	**(7,778)**	(9,384)
Loss on disposal of tangible fixed assets	**7**	–
Accrued expenses/(income)	**39,159**	(74,751)
Changes in:		
Trade and other debtors	**(26,080)**	45,159
Trade and other creditors	**14,281**	(22,574)
Cash generated from operations	**(38,967)**	(48,350)
Interest received	**21,580**	(12,233)
Net cash used in operating activities	**(17,387)**	(60,583)
Cash flows from investing activities		
Purchase of tangible assets	**(750)**	–
Net cash used in investing activities	**(750)**	–
Net decrease in cash and cash equivalents	**(18,137)**	(60,583)
Cash and cash equivalents at beginning of year	**236,908**	297,491
Cash and cash equivalents at end of year	**218,771**	236,908

The Combustion Engineering Association

Notes to the Financial Statements

Year ended 31 December 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is NETPark, Thomas Wright Way, Sedgefield, Co. Durham, TS21 3FD.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The trustees agreed to move to a CIO model for the organisation, instead of the current unincorporated charity model. The process to create and register the new CIO has been ongoing over the last two years. As such, The Combustion Engineering Association (charity registration number 253608) ceased trading at the year-end and all trade and activities transferred to The Combustion Engineering Association (CIO, registered number 1214506) from 1 January 2026. This association will then be dissolved.

As the charity has ceased trading it is, by definition, no longer a going concern.

However, as all assets and liabilities are transferred as at the carrying value at the year-end and there are no impairments or fair value adjustments required in respect of the balances, the results and balances contained within the financial statements are the same as those which would be included if the accounts were prepared on the going concern basis.

There have also been operational delays that mean these accounts will not be the cessation accounts of the unincorporated charity and there will be a further cessation accounts in 2026.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Key sources of estimation uncertainty
Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

Depreciation - Management estimate the useful economic lives of assets and the expected value and depreciation rates are set accordingly.

The Combustion Engineering Association

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

3. Accounting policies *(continued)*

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

Fund accounting

General funds are unrestricted funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and that have not been designated for other purposes.

Income

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

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- membership and subscription income is recognised by reference to the period to which it relates. This is usually in line with the accounting period.

- income from charitable activities, such as conferences, is recognised when invoiced and the event occurs within the period. Where invoices are raised for an event after the accounting period, the income will be deferred.

- interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure

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

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost and subsequently stated at cost less any accumulated depreciation and impairment losses.

The Combustion Engineering Association

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment, fixtures & fittings	-	25% straight line
President's Medal	-	fully depreciated
Website	-	25% straight line

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

Debtors

Trade and other debtors are recognised at the amount due after any adjustments are made for bad debts. Prepayments are valued at the amount prepaid with reference to the period the payment relates to.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid deposit accounts.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

The Combustion Engineering Association

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

4. Charitable activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Members subscriptions and contributions	64,228	**64,228**	67,722	67,722
BOAS income	498,073	**498,073**	492,197	492,197
Seminars, conferences, events and training	39,085	**39,085**	14,690	14,690
TP/MCPD/I-GAS/SBWT income	39,788	**39,788**	42,200	42,200
BG__ guides income	11,968	**11,968**	24,419	24,419
	653,142	**653,142**	641,228	641,228

5. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	7,778	**7,778**	9,384	9,384

6. Other income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Other income	–	–	125	125

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Provision of knowledge and information	651,626	**651,626**	574,914	574,914
Support costs	69,157	**69,157**	64,387	64,387
	720,783	**720,783**	639,301	639,301

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Provision of knowledge and information	651,626	8,984	**660,610**	581,827
Governance costs	–	60,173	**60,173**	57,474
	651,626	69,157	**720,783**	639,301

The Combustion Engineering Association

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

9. Analysis of support costs

	Analysis of support costs for charitable activity £	**Total 2025 £**	Total 2024 £
General office	7,944	**7,945**	5,740
Finance costs	1,040	**1,040**	1,173
Governance costs	60,173	**60,172**	57,474
	69,157	**69,157**	64,387

10. Other expenditure

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Loss on disposal of tangible assets for charity's own use	7	**7**	–	–

11. Net (expenditure)/income

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

	2025 £	2024 £
Depreciation of tangible fixed assets	**1,314**	1,764
Loss on disposal of tangible fixed assets	**7**	–
Foreign exchange differences	**(159)**	142

12. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**3,550**	2,000

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	**192,356**	139,931
Social security costs	**13,439**	8,834
Employer contributions to pension plans	**2,100**	2,486
	207,895	151,251

The Combustion Engineering Association

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

13. Staff costs *(continued)*

The average head count of employees during the year was 5 (2024: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of staff - admin	4	4
Number of staff - management	1	1
	5	5

The number of employees whose remuneration for the year fell within the following bands, were:

	2025 No.	2024 No.
£80,000 to £89,999	1	–

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £97,939 (2024: £41,709).

14. Trustee remuneration and expenses

During the prior year £6,701 was paid to Deep Water Blue Limited, of which one of the trustees, Michael Casey, is a director, for work relating to training courses. There are no such transactions in the current year.
No expenses were paid (2024 £nil).

15. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Website £	**Total £**
Cost				
At 1 January 2025	12,163	699	10,291	**23,153**
Additions	750	–	–	**750**
Disposals	(3,269)	–	–	**(3,269)**
At 31 December 2025	**9,644**	**699**	**10,291**	**20,634**
Depreciation				
At 1 January 2025	9,634	698	10,290	**20,622**
Charge for the year	1,314	–	–	**1,314**
Disposals	(3,263)	–	–	**(3,263)**
At 31 December 2025	**7,685**	**698**	**10,290**	**18,673**
Carrying amount				
At 31 December 2025	**1,959**	**1**	**1**	**1,961**
At 31 December 2024	2,529	1	1	2,531

The Combustion Engineering Association

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

16. Debtors

	2025	2024
	£	£
Trade debtors	**91,868**	71,067
Prepayments and accrued income	**16,459**	24,789
Other debtors	**1,510**	1,703
	109,837	97,559

17. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	**15,316**	1,083
Accruals and deferred income	**79,260**	40,101
Social security and other taxes	**30,109**	29,984
Other creditors	**456**	532
	125,141	71,700

18. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,100 (2024: £2,486).

19. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025	Income	Expenditure	**At 31 December 2025**
	£	£	£	£
General funds	265,298	660,920	(720,790)	**205,428**

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
General funds	253,862	650,737	(639,301)	265,298

The Combustion Engineering Association

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

20. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	1,961	**1,961**
Current assets	328,608	**328,608**
Creditors less than 1 year	(125,141)	**(125,141)**
Net assets	205,428	**205,428**

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	2,531	2,531
Current assets	334,467	334,467
Creditors less than 1 year	(71,700)	(71,700)
Net assets	265,298	265,298

21. Analysis of changes in net debt

	At 1 Jan 2025 £	Cash flows £	**At 31 Dec 2025 £**
Cash at bank and in hand	236,908	(18,137)	**218,771**

22. Related parties

There are no related party transactions in the current year (2024 £6,701).

23. Post balance Sheet Events

From 1 January 2026, the activities of the unincorporated charity were transferred to the new CIO (The Combustion Engineering Association, registered number 1214506). However, due to delays with a number of operational aspects, a further set of cessation accounts will be prepared. All assets and liabilities were transferred to the CIO on 1 January 2026.

The Combustion Engineering Association

Management Information

Year ended 31 December 2025

The following pages do not form part of the financial statements.

The Combustion Engineering Association

Detailed Statement of Financial Activities

Year ended 31 December 2025

	2025 £	2024 £
Income and endowments		
Charitable activities		
Members subscriptions and contributions	**64,228**	67,722
BOAS income	**498,073**	492,197
Seminars, conferences, events and training	**39,085**	14,690
TP/MCPD/I-GAS/SBWT income	**39,788**	42,200
BG__ guides income	**11,968**	24,419
	653,142	641,228
Investment income		
Bank interest receivable	**7,778**	9,384
Other income		
Other income	**–**	125
Total income	**660,920**	650,737
Expenditure		
Expenditure on charitable activities		
BOAS assessment and certification	**297,270**	247,473
Seminars, conferences, events and training	**37,247**	15,415
Wages and salaries	**192,356**	139,931
Employer's NIC	**13,439**	8,834
Pension costs	**2,100**	2,486
Certification officer	**41,799**	30,682
Consultancy	**350**	55,488
Rent	**8,285**	8,285
Rates and water	**532**	797
Insurance	**5,908**	4,937
Other motor/travel costs	**7,898**	4,576
Legal and professional fees	**60,173**	57,472
Telephone	**37,761**	31,190
Other office costs	**5,101**	3,979
Depreciation	**1,314**	1,764
Foreign exchange gain/loss	**(159)**	142
Subscriptions	**2,036**	804
TP/MCPD/I-GAS/SBWT expenditure	**3,846**	16,443
BG__ guides expenses	**2,328**	7,571
Interest and charges	**1,199**	1,032
	720,783	639,301
Other expenditure		
Loss on disposal of tangible assets for charity's own use	**7**	**–**
Total expenditure	**720,790**	639,301
Net (expenditure)/income	**(59,870)**	11,436

The Combustion Engineering Association

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2025

	2025 £	2024 £
Expenditure on charitable activities		
Provision of knowledge and information		
Activities undertaken directly		
BOAS assessment and certification expenses	**297,270**	247,473
Seminars, conferences, events and training	**37,247**	15,415
Wages and salaries	**192,356**	139,931
Employer's NIC	**13,439**	8,834
Pension contributions	**2,100**	2,486
Certification Officer & BOAS/I-GAS Audits	**41,799**	30,682
Rent	**8,285**	8,285
Rates & water	**532**	797
Motor and travel costs	**7,898**	4,576
Telephone, website and internet costs	**37,761**	31,190
Office expenses	**5,101**	3,979
Depreciation	**1,314**	1,764
TP/MCPD/I-GAS/SBWT expenditure	**3,846**	16,443
BG__ guide expenses	**2,328**	7,571
Consultancy	**350**	55,488
	651,626	574,914
Support costs		
Insurance	**5,908**	4,936
Foreign exchange gain/loss	**(159)**	141
Subscriptions	**2,036**	804
Interest and charges	**1,199**	1,032
	8,984	6,913
Governance costs		
Accountancy fees	**3,550**	2,000
Legal fees	**54,150**	28,035
Professional fees	**2,473**	27,439
	60,173	57,474
Expenditure on charitable activities	**720,783**	639,301