COMPANY NO : RC 000803

THE CHARTERED INSTITUTE OF ARCHITECTURAL TECHNOLOGISTS

REPORT OF THE EXECUTIVE BOARD

AND STATEMENT OF ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2026

BEGBIES
Chartered Accountants
9 Bonhill Street
London EC2A 4DJ

THE CHARTERED INSTITUTE OF ARCHITECTURAL TECHNOLOGISTS

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The following pages do not form part of the statutory accounts:

Detailed Profit and Loss Account	(a)
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THE CHARTERED INSTITUTE OF ARCHITECTURAL TECHNOLOGISTS

REPORT OF THE EXECUTIVE BOARD

President	U M Yaqub	Appointed 22 November 2025
Immediate Past President	E Weir	
Vice-Presidents	A Newell P J Laycock D Rossiter	Appointed 22 November 2025
Honorary Secretary	H T Davis	Appointed 22 November 2025
Honorary Treasurer	S Taylor	
Elected Councillors	P Bleanch W Holland P Mulvey	
Chief Executive	Mrs T L Page	
Registered Office	397 City Road London EC1V 1NH	
Auditors	Begbies 9 Bonhill Street London EC2A 4DJ	

This report accompanies the accounts of the Institute for the financial year ended 30 April 2026.

Principal Activity
The principal activity of the Institute is to assist in the development of the construction industry and the improvement of the standards of service associated therewith.

Financial Review
The surplus for the year amounted to £15,471.

Capital
The Institute is a company incorporated by Royal Charter and has no capital divided into shares.

Freehold Property
The premises were valued in June 2024 by Dunsin Surveyors, a firm of chartered surveyors, at £1,594,000. This valuation has been incorporated in these accounts.

Investment in Subsidiaries
The Institute has investments in three active wholly owned subsidiaries, Architectural Technology Services Limited, of 100 shares of £1 each, Architectural Technology Academy Limited of 1 Share of £1 and CIAT Architectural Technologist Register Ltd (Registered in Ireland) 100 Shares of €1 each.

The Executive Board
The Executive Board comprises Officers and up to four Councillors elected by the Council.

The members of the Executive Board are listed on page 1.

Responsibilities of the Executive Board
The Executive Board is responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Royal Charter requires that the Executive Board must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Institute and the surplus or deficit for that period. In preparing those financial statements, the Executive Board is required to:

i) Select suitable accounting policies and then apply them consistently;

ii) Make adjustments and estimates that are reasonable and prudent:

iii) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Institute will continue in business.

The Executive Board is responsible for keeping adequate accounting records that are sufficient to show and explain the Institute's transactions and disclose with reasonable accuracy at any time the financial position of the Institute and to enable it to ensure that the accounts comply with the requirements of its Royal Charter. It is also responsible for safeguarding the assets of the Institute and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Risk Management
The Executive Board conducts a review of the major risks to which the Institute is exposed and puts in place procedures to mitigate such risks.

Statement of Disclosure of Information to Auditors
So far as the Executive Board is aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the Institute's auditors are unaware, and each member of the Executive Board has taken all steps that ought to have been taken in order to be made aware of any relevant audit information and to establish that the Institute's auditors are aware of that information.

On behalf of the Board

397 City Road
London EC1V 1NH

Mrs T L Page
Chief Executive

Approved by the Board: 2026

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF

THE CHARTERED INSTITUTE OF ARCHITECTURAL TECHNOLOGISTS

Opinion

We have audited the accounts of the Chartered Institute of Architectural Technologists for the year ended 30 April 2026 which comprise the Statement of Income, the Statement of Financial Position, the Statement of Changes to Reserves and notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the Institute's affairs at 30 April 2026 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the Institute in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusion relating to going concern

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

- Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Institute's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.
- Our responsibilities and the responsibilities of the Executive Board with regard to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the report and accounts, other than the accounts and our auditor's report thereon. The Executive Board is responsible for the other information. Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements , we are required to determine whether there is a material misstatement in the accounts or a material misstatement to the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Executive Board's report for the financial year for which the accounts are prepared is consistent with the accounts; and
- the Executive Board's report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Institute and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Executive Board.

We have nothing to report in respect of the following matters where we are required to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the accounts are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit; or
- the Executive Board was not entitled to prepare the accounts in accordance with and take advantage of the small entities exemptions in preparing the Executive Board's report and from the requirement to prepare a strategic report.

Responsibilities of The Executive Board

As explained more fully in the responsibilities statement on page 2, the Executive Board is responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the Executive Board determines is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

Responsibilities of The Executive Board (continued)
In preparing the accounts, the Executive Board is responsible for assessing the Institute's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive Board either intend to liquidate the Institute or to cease operations, or have no realistic or alternative but to do so.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibility, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is dependent upon the effectiveness of management controls and the nature, timing and extent of the audit procedures carried out, which included:

- Enquiries of those charged with governance to identify any instances of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Auditing the risk of management override of controls and evaluating the rationale of significant transactions outside the normal course of activities.
- Reviewing disclosures in the accounts and testing to supporting documentation to assess compliance with applicable laws and regulations.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at www.fre.org.uk/auditorsresponsibilities.
This description forms part of our auditor's report.

Use of our report

This report is made solely to the Institute's members, as a body. Our audit work has been undertaken so that we might state to the Institute's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone, other than the Institute's members as a body, for our audit work, for this report, or for the opinions we have formed.

Andrew Brooker FCA
Senior Statutory Auditor
For and on behalf of:

Begbies
Chartered Accountants
Statutory Auditors

9 Bonhill Street
London EC2A 4DJ

2026

THE CHARTERED INSTITUTE OF ARCHITECTURAL TECHNOLOGISTS

STATEMENT OF INCOME

FOR THE YEAR ENDED 30 APRIL 2026

	2026	2025
	£	£
Income from Subscription and Fees	2,110,813	2,004,837
Administrative Expenses	(2,173,046)	(1,959,117)
Interest Receivable	103,387	126,766
Fair Value Adjustments - Investment	164	133
Surplus on Ordinary Activities Before Taxation	41,318	172,619
Taxation	(25,847)	(31,692)
Surplus for the Financial Year	£ 15,471	£ 140,927

STATEMENT OF OTHER COMPREHENSIVE INCOME

FOR THE YEAR ENDED 30 APRIL 2026

	2026	2025
	£	£
Surplus for the Financial Year	15,471	140,927
Unrealised deficit on the revaluation of the freehold property	-	(4,020)
Deferred taxation relating to the property revaluation	-	-
Total Recognised Income Relating to the Year	£ 15,471	£ 136,907

THE CHARTERED INSTITUTE OF ARCHITECTURAL TECHNOLOGISTS

STATEMENT OF FINANCIAL POSITION

AS AT 30 APRIL 2026

	Notes	2026		2025	
		£	£	£	£
Fixed Assets					
Intangible assets	4		232,186		249,003
Property, Plant & Equipment	5		1,529,302		1,576,486
Investments	6		694		530
			1,762,182		1,826,019
Current Assets					
Debtors	7	229,121		274,703	
Cash at Bank and In Hand		2,875,506		2,313,190	
		3,104,627		2,587,893	
Creditors: Amounts Falling Due Within One Year	8	(848,283)		(410,857)	
Net Current Assets			2,256,344		2,177,036
Provision for Liabilities					
Deferred Taxation	9		(103,150)		(103,150)
Net Assets			£ 3,915,376		£ 3,899,905
Reserves					
Income and Expenditure Account			2,617,386		2,611,358
Revaluation Reserve			1,085,986		1,085,986
Legacy Reserve			212,004		202,561
Total Funds			£ 3,915,376		£ 3,899,905

Signed on behalf of the Executive Board

U M Yaqub : ……. President

Approved by the Board: 2026

THE CHARTERED INSTITUTE OF ARCHITECTURAL TECHNOLOGISTS

STATEMENT OF CHANGES TO RESERVES

FOR THE YEAR ENDED 30 APRIL 2026

	Revaluation Reserve £	Income and Expenditure Account £	Legacy Reserve £	Total Equity £
Balance at 1 May 2025	1,085,986	2,611,358	202,561	3,899,905
Revaluation of property	-	-	-	-
Deferred Tax on property revaluation	-	-	-	-
Surplus for the year	-	6,028	9,443	15,471
Balance at 30 April 2026	1,085,986	2,617,386	212,004	3,915,376

NOTES TO THE ACCOUNTS AS AT 30 APRIL 2026

1) **Accounting Policies**

a) **Accounting Basis and Standards**

The Institute is a body incorporated by Royal Charter. The accounts have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland" (FRS 102) and the Companies Act 2006 (as applicable to companies subject to the Small Companies' regime). The accounts have been prepared under the historical cost convention, as adjusted for the revaluation of the freehold property and available for sale investments.

b) **Income**

Income from fees and subscriptions is recognised in the accounting period to which the services relate and stated net of VAT.

c) **Property, Plant & Equipment**

Depreciation of fixed assets is calculated to write off their cost or valuation, less any residual value, over their estimated useful lives as follows:

Freehold Land	Nil
Freehold Buildings	Nil
Property Refurbishment	10% straight line basis
CRM Website	10% straight line basis
Computer and Office Equipment	33⅓% straight line basis
Fixtures and Fittings	10% straight line basis

The freehold property is revalued periodically at open market value, on an existing use basis, and included in the balance sheet at its revalued amount. Surpluses or deficits on revaluation are transferred to the revaluation reserve. No depreciation is charged on freehold buildings.

d) **Taxation**

Taxation represents the sum of tax currently payable and deferred tax.
The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on all timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all, or part of the asset to be recovered.

1) **Accounting Policies (Continued)**

d) **Taxation (Continued)**
Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

e) **Exchange Differences**
All foreign currencies at the year end are converted at the rate of exchange at the balance sheet date and any losses or gains are taken to the profit and loss account.

2) **Operating Surplus**

Operating Surplus is stated after charging:	2026 £	2025 £
Auditor's Remuneration	10,050	9,635

3) **Employees**

The average number of employees (headcount based on number of staff employed) during the year was 23 (2025: 22).

The average number of full time equivalent employees was 23 (2025: 22).

4) **Intangible Fixed Assets**

Database and website CRM project :-	Website CRM £
Cost	
1 May 2025	251,095
Additions	8,505
30 April 2026	259,600
Amortisation	
1 May 2025	2,092
Charge for year	25,322
30 April 2026	27,414
Net Book Value	
30 April 2026	232,186
30 April 2025	48,901

5) **Property, Plant & Equipment**

	Freehold Land and Buildings £	Refurbishment in progress £	Office Equipment £	Computers £	Total £
Cost or Valuation					
At 1 May 2025	1,594,000	-	51,289	41,146	1,686,435
Additions	-	-	212	5,072	5,284
Re-classification	-	-	-	-	-
Revaluation	-	-	-	-	-
At 30 April 2026	1,594,000	-	51,501	46,218	1,691,719
Depreciation					
At 1 May 2025	62,506	-	18,492	28,951	109,949
Charge for the year	40,488	-	4,827	7,153	52,468
At 30 April 2026	102,994	-	23,319	36,104	162,417
Net Book Value					
At 30 April 2026	1,491,006	-	28,182	10,114	1,529,302
At 30 April 2025	1,531,494	-	32,797	12,195	1,576,486

The refurbishment of the Institute's premises was completed in 2024. The cost of the refurbishment will be depreciated over 10 years.

Subsequent to the refurbishment, the property was valued by Dunsin Surveyors, a firm of chartered surveyors, at open market value on a fair value basis with vacant possession.

6) **Fixed Asset Investments**

	Total	Shares in Group Companies	Quoted Investment
	£	£	£
Valuation			
At 1 May 2025	530	75	455
Fair Value Adjustment	164	-	164
At 30 April 2026	694	75	619
At 30 April 2025	530	75	455

The Institute's significant shareholdings are as follows:

Subsidiary	Country of Incorporation	Equity Shareholding	Nature of Business
Architectural Technology Services Limited	England	100%	Services to assist in the development of the construction industry
Architectural Technology Academy Limited	England	100%	The registration of members involved in specialist architectural activities
CIAT Architectural Technologists Register Limited	Ireland	100%	The registration of members involved in specialist architectural activities in Ireland
Technology of Architecture Limited	England	100%	Dormant Company - Not yet commenced trading

The trading result of the subsidiaries, which have a financial year ending 30 April 2026, and the aggregate of their capital and reserves as at 30 April 2026 were as follows:

	Trading Loss	Aggregate of Capital and Reserves
	£	£
Architectural Technology Services Limited	(545)	90,783
Architectural Technology Academy Limited	(2,033)	5,518

The results of CIAT Architectural Technologists Register Ltd are not material.

7) **Debtors**

	2026	2025
	£	£
Amounts Falling Due Within One Year		
Amount Due from Subsidiary Companies	3,507	34,633
Prepayments and Accrued Income	198,203	214,948
Other Debtors	27,411	25,122
	229,121	274,703

8) **Creditors: Amounts Falling Due Within One Year**

	2026	2025
	£	£
Subscriptions in Advance	634,760	86,107
Trade Creditors and Accrued Expenses	150,038	252,914
Corporation Tax	25,847	31,692
Payroll Taxes	29,918	28,699
Amount owed to Subsidiary Companies	7,720	11,445
	848,283	410,857

9) **Deferred Taxation**

The provision for deferred taxation represents the corporation tax which would be payable should the Institute sell its freehold property for the value shown in these accounts. The rate of tax used when calculating the provision is 25% (2025: 25%).

	£
At 1 May 2025	103,150
Credited to the income & expenditure account	-
At 30 April 2026	103,150

10) **Related Party Transactions**

	2026 £
Balance Due at Year End from Architectural Technology Services Limited	3,507
Balance Due at Year End to Architectural Technology Academy Limited	378
Balance Due at Year End to CIAT Architectural Technologist Register Ltd	7,342

11) **Statutory Information**

The Chartered Institute of Architectural Technologists is a company incorporated by Royal Charter in England and has no capital divided into shares. Its registered office is 397 City Road, London EC1V 1NH.

THE CHARTERED INSTITUTE OF ARCHITECTURAL TECHNOLOGISTS

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2026

	2026		2025	
	£	£	£	£
Turnover				
Subscriptions and Fees		2,034,591		1,929,280
Assessment Board Fees		53,683		75,557
60th Anniversary		22,539		-
		2,110,813		2,004,837
Other Operating Income				
Bank Deposit Interest		103,387		126,766
Increase in Value of Investment		164		133
		2,214,364		2,131,736
Less Overheads				
Staff Costs	1,343,141		1,245,355	
Establishment Costs	103,385		117,945	
Operational Costs	652,897		503,593	
Financial and Professional Costs	45,851		39,172	
VAT Non-Recoverable	27,772		53,052	
		2,173,046		1,959,117
Net Operating Surplus for the Year		41,318		172,619
Taxation		(25,847)		(31,692)
Surplus for the year		15,471		140,927

THE CHARTERED INSTITUTE OF ARCHITECTURAL TECHNOLOGISTS

SCHEDULE TO THE DETAILED PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2026

	2026	2025
	£	£
Establishment Costs		
Rates, Lighting & Heating	25,695	25,387
Insurance	13,301	11,307
Cleaning	12,997	11,536
Building Repairs	10,904	29,946
Refurbishment Depreciation	40,488	39,769
	103,385	117,945
Operational Costs		
Assessment Board Fees and Expenses	10,867	13,477
Meetings - AGM	87,617	26,454
60th Anniversary	45,342	-
Other	70,819	54,198
Regional and Centre Expenses	36,573	26,018
International Development Expenses	14,500	10,315
Journal Costs	96,162	92,094
Subscriptions and Donations	25,075	26,084
Printing, Stationery and Marketing	74,461	72,833
Postage	393	189
Telecommunications	12,053	14,227
Computer costs:-		
Software	67,179	43,373
Depreciation	7,153	5,277
CRM Project Consultancy and Depreciation	55,861	60,267
Hardware Maintenance and Other Costs	33,420	43,202
Equipment Maintenance, Rental and Depreciation	5,630	7,165
Sundries	9,792	8,420
	652,897	503,593
Financial and Professional Costs		
Legal and Professional Fees	19,201	6,426
Auditors' Remuneration	10,050	9,635
Bank Charges	1,107	1,330
Credit Card Charges	18,832	14,634
(Gain)/Loss on Foreign Exchange	(9,426)	1,197
Management Charge	6,087	5,950
	45,851	39,172