

THE BRITISH INSTITUTE OF LEARNING DISABILITIES

England & Wales · Charity number 1019663

Details

Other names B I L D, BILD

Status Registered

Legal form Charitable company

Company number [02804429](#)

Registered 1993-04-02

Register [View on the Charity Commission register](#)

Contact

Address Bild
c/o Respond
Brick Yard
28-30 Charles Square
London

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Website www.bild.org.uk

Activities

Objects: The Charity's objects are, for the public benefit, to: (a) advance training, education, and research; and (b) promote, protect and improve physical and mental health (including, without limitation, through the reduction of health inequalities and promotion of trauma informed relational working); to benefit people with disabilities (including but not limited to learning disabilities, autism, dementia and mental health difficulties); in particular but without limitation by improving support for people with learning disabilities. Nothing in these Articles shall authorise an application of the property of the Charity for purposes which are not charitable in accordance with any statutory provision regarding the meaning of the word "charitable" or the words "charitable purposes" in force in any part of the United Kingdom.

Activities: Advocacy Membership Training Quality Network Qualifications Information services Events/Conferences/Seminars Publications and Journals Consultancy Research and Development Influencing Administration, payment and monitoring of grants Learning opportunities All in support of children/adults with a learning disability, family carers and learning disability service providers.

Classification

- **How:** Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Disability
- **Who:** People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** THE UNITED KINGDOM
- Gibraltar
- Ireland
- Jersey
- Northern Ireland
- Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£3,364,306	£3,023,973	£1,195,082	45
2024-03-31	£2,605,898	£2,414,800	£854,625	32
2023-03-31	£2,345,604	£2,188,947	£492,882	30
2022-03-31	£1,992,293	£1,940,843	£344,960	24
2021-03-31	£1,381,291	£1,164,926	£289,215	22

Trustees

Name	Role	Appointed
Fiona Mary Ritchie	Chair	2020-11-25
Andrea Wiggins		2020-11-25
David O'Brien		2023-12-06
Dr ASHOK ROY		2013-04-18
Dr Jean O'Hara		2021-10-12
Kevin Elliott		2021-10-12
Lara Holland		2022-12-02
Matthew Prothero		2023-12-06
Teresa Sargent		2020-11-25

THE BRITISH INSTITUTE OF LEARNING DISABILITIES

England & Wales - Charity number 1019663

Accounts

Company number: 02804429

Charity number: 1019663

British Institute of Learning Disabilities

Report and consolidated financial statements

For the year ended 31 March 2025

British Institute of Learning Disabilities

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British Institute of Learning Disabilities

Reference and administrative information

For the year ended 31 March 2025

Company Number	02804429
Country of incorporation	United Kingdom
Charity number	1019663
Country of registration	England & Wales
Registered office	c/o Respond, Brickyard, 28-30 Charles Square, London N1 6HT

Trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Fiona Richie	Co-Chair
Matthew Prothero	Co-Chair
Kevin Elliott	
Lara Holland	
David O'Brien	
Dr Jean O'Hara	
Dr Ashok Roy	
Teresa Sargent	Treasurer
Andrea Wiggins	

Company Secretary

Mark Walmsley	(resigned 30/06/2024)
Dean Farmer	(appointed 16/09/2024)

Key Management Personnel

Ben Higgins	Chief Executive	
Charlotte Murphy	Operations Director	(appointed 01/11/24)
Paul Keedwell	Certification Director	
Sarah Leitch	Director of Programme Development	
Clare Stephen	Communications Director	
Mark Walmsley	Business & Finance Director	(resigned 30/06/24)
Dean Farmer	Business & Finance Director	(appointed 16/09/24)

British Institute of Learning Disabilities

Reference and administrative information

For the year ended 31 March 2025

Bankers	Lloyds Bank PLC,	1 Vicar St, Kidderminster, Worcestershire DY10 1DH
Solicitors	Stone King LLP	Boundary House, 91 Charterhouse St, London, EC1M 6HR
Auditor	Sayer Vincent LLP	110 Golden Lane, London EC1Y 0TG

The trustees present their report and the audited financial statements for the year ended 31 March 2025.

Reference and administrative information set out on page 1-2 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

About Bild

Bild is a national charity that, for over 50 years, has protected and supported the rights of people with learning disabilities. We want a more fair and equal society where everyone has the same rights and opportunities.

By working in partnership with people with learning disabilities and autistic people, drawing from research and evidence, we identify best practice and what works. People want the right kind of support so they can make choices and decisions about the things that affect their lives.

Bild offers workforce development; qualifications; training for family carers; organisational development and consultancy; membership for individuals and organisations; communities of practice; resources and events; grant-funded projects to support commissioner initiatives.



Objectives and Activities

The Charity's objects are restricted specifically, in each case only for the public benefit to advance education and research relating to learning disabilities, autism or both, including those with complex needs associated with behaviour, mental health or physical health (multiple and profound disabilities) in order to improve support for persons with such disabilities.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of key activities and the benefits the charity has brought to the people it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Bild Values

Bild's values guide us in everything we do. They are the foundation for the relationships we build with our staff, communities, and partners.

- **Enable** – We champion rights. Championing human rights is at the heart of all our work. We enable, support and empower people to live the life they choose.
- **Collaboration** – We build positive impact together. We measure our success by the positive impact we have on people's lives. By sharing skills and knowledge, tackling difficult issues and building effective and trusting relationships.
- **Solutions** – We find and enable solutions. We work to understand people's needs and priorities to get the best outcomes for them. We work across systems to bring about lasting change.
- **Knowledge** – We balance evidence, expertise and experience.



New Partnership

In October 2024, Respond, a charity supporting people with learning disabilities and autistic people who have experienced abuse, violence or trauma, entered a partnership with Bild. Where possible and appropriate, the charities, alongside Bild Association of Certified Training and Restraint Reduction Network, share resources including communications, finance, IT and human resources support, enabling them to have greater collective impact. These are hosted by Bild, with service level agreements in place for each charity.

Bild's Priority Areas

Bild identifies opportunities to improve and promote best practice across all our work. Our activities include workforce development and consultancy, qualifications, events including conferences and webinars, communities of practice, membership and resource development.

Through these, we work to improve quality of life for people with learning disabilities. We also work with partners across sectors, sharing and promoting best practice. In all our work, we champion the rights of people with learning disabilities and seek to improve policy that impacts on the lives of people with learning disabilities.

This year we continued to focus on the charities' four priority areas: Health Inequalities, Homes Not Hospitals, Practice Leadership and Restraint Reduction.

Health Inequalities



Health inequalities refer to the differences in health experienced by different groups of people that are often avoidable and unjustified. We want to change this. Bild wants to help support people to live long, happy and healthy lives.

Bild's Health Inequalities work grew from our established Growing Older with Learning Disabilities (GOLD) activity, recognising that health inequalities impact people with learning disabilities and autistic people across their lives. We seek to raise the profile of issues of health inequalities, working with partners to identify solutions and improve support to identify and mitigate these inequalities.

This year, we were pleased to publish a new health inequalities infographic and a number of press articles on health inequalities and menopause for people with learning disabilities, alongside our events calendar encompassing webinars and online conference.

Homes Not Hospitals

Bild's homes not hospitals activity focusses on improving support for people with learning disabilities and autistic people within the community, supporting discharge and preventing admission.

Too many people with learning disabilities and autistic people are being inappropriately detained in hospitals due to a lack of alternative appropriate provision within the community. We believe that people should live in homes, not hospitals. Bild seeks to influence and support implementation of government(s) policy on deinstitutionalisation and improving community support.

Practice Leadership



Bild champions Practice Leadership as an evidence-based model that has positive outcomes for staff and the people they support. Practice Leaders coach and support colleagues, improving quality of life for people accessing support by helping staff provide the right kind of support.

Reducing Restrictive Practices

Bild continues its work on reducing restrictive practices in services through the work of our partner charities Restraint Reduction Network and Bild Association of Certified Training (ACT). The RRN has a well-established growing network of members; qualifications in reducing restrictive practices; international annual conference; Training Standards and a body of information resources to support practice.

ACT is licensed by the RRN to offer the certification of training services where the training involves a restrictive component. Certification aims to help ensure that people are treated with dignity and respect and the people who are there to support them have the right knowledge and skills.

Bild's Activities

Workforce Development

This year, Bild published our new Organisational Workforce Development Framework. This framework recognises that services and organisations often provide supports at different levels and may have different workforce development needs at different times.



Bild offers a breadth of workforce development opportunities, guided by our priority areas, for people at all levels of organisations and services, from frontline support to senior leadership.

This year, we worked with more than 55 organisations across Education, Health and Social Care to support workforce and organisational development. Our programmes, which include offerings in Good Support, Positive Behaviour Support (PBS) and Active Support seek to develop the knowledge and skills needed for practitioners to provide excellent support, addressing health inequalities and supporting people to live within their communities, in homes, not hospitals.

We have continued a major focus on Practice Leadership and have updated our popular CAPBS Coaches Programme which provides a foundation in Practice Leadership. The first of its kind, the Coaches Programme

has been independently evaluated by Tizard Centre at University of Kent and was rated 'gold' by the Skills for Care Peer Review. This year, we delivered 48 PBS Coaches programmes for Practice Leaders across Education, Health and Social Care in the UK.

We also updated our Active Support Coaches Programme that provides tools and skills for Practice Leaders in developing teams, carers, and family support.

In early 2024, we also reintroduced our Open Programmes offer, where organisations can purchase individual places for their staff on one of our programmes. Recognising the resourcing and budgetary challenges facing services, open programmes offer increased flexibility and choice for organisations and services.

The framework underpins our approach to workforce development and our offer to organisations for organisation-wide workforce development across direct support staff, Practice Leaders, specialists and senior leaders.

Courses for direct support staff include introduction and practitioner programmes. Those for Practice Leaders include Active Support Coaches Programme, CAPBS Coaches Programme and BTEC Certificates and Diplomas. We provide specialist training through different BTEC Diploma routes and senior leadership programmes to support cultural change. In the last year, we facilitated PBS Senior Leaders programmes with 8 different senior leadership team. The senior leaders' programmes help ensure that values-led PBS is properly embedded within services and has a positive influence on organisational culture.

This year, we piloted two training courses from the Good Support Training Programme. The model of delivery for these courses was new for Bild; courses were co-delivered with a person with a learning disability and the courses, which are equivalent to one day's classroom-based training, using our blended learning model. The results of these pilots were mixed, the content being received favourably, but the model of delivery perhaps unsuitable for frontline support staff.

Qualifications

A key element of our work developing Practice Leaders, Bild's established PBS BTEC Qualifications, offered at both Certificate (Level 4) and Diploma (Level 5) remain popular with learners attending from the health, social care and education sectors.

A total of 369 learners started their PBS qualifications with us this year, 180 embarking on the PBS Certificate and 189 embarking on the PBS Diploma.

Through our work with partner charity the Restraint Reduction Network, we introduced a new qualification, the Certificate in Trauma Informed Practice, adding to the charity's existing Diploma Practice Leadership in Trauma Informed Practice, Certificate in Reducing Restrictive Practices, Diploma Practice Leadership in Reducing Restrictive Practices, Certificate in the HOPE(S) Specialist Practice to Reduce Long Term Segregation (SRF), and Level 5 Diploma Practice Leadership in the HOPE(S) Model of Care to reduce Long Term Segregation (SRF).

“The course contains useful information and practical ways to learn and reflect on your practices. I feel it gave me a broader understanding of various strategies that I have already been able to put into practice successfully.”

PBS Diploma learner

Conferences

Bild's conference programme for the year included the sold-out, hybrid Bild CAPBS International Positive Behaviour Support Conference in May 2024, attended by 286 delegates, and an online Growing Older with Learning Disabilities health inequalities conference in March 2025, attended by 77 delegates.

Both conferences were co-chaired by people with lived experience, and the keynote programmes featured a range of contributors including people with lived experience, family-carers, practitioners, professionals and academics.

"It was a really thought-provoking day and really well organised. Thank you."

GOLD Conference attendee

Webinars

Bild held 9 webinars across the year, covering topics including mental health, cancer screening, constipation, health inequalities for BAME people with learning disabilities, practice leadership, communities of practice, homes not hospitals and Learning Disability Week. 1965 people attended the events throughout the year.

Partnership Working

Welsh Non-Pharmaceutical Framework

Bild was commissioned by Welsh Government to support with the development of the new Welsh Non-Pharmaceutical Framework. Bild worked with family carers and people with lived experience to develop a new national framework to help people find less restrictive alternatives to the use of pharmaceuticals when supporting people with learning disabilities who have behaviours of concern. The new framework will be launched in April 2025.

Nationwide

Bild worked with Nationwide Building Society this year to help create a set of Speak Easy cards to support people with communication barriers to access their branches.

The Speak Easy cards have pictures and phrases on them and can be used as a communication tool.

The cards are intended to help interactions with staff on a range of banking matters, including savings and payments, reporting a lost or stolen card or raising a suspected fraud or scam. In March 2025, the Speak Easy cards were nominated in the category of 'Best Accessible Product' at the Scope awards.

People First and Transport for London

This year saw the continuation of Bild's partnership with Transport for London (TfL) and People First; a national user-led organisation based in London run by, and for, people with learning difficulties. The project seeks to work with people with lived experience of a learning disability using public transport in London, to help inform future TfL customer initiatives.

Autism Central

Bild is one of several organisations supporting Autism Central, a peer education programme commissioned by NHS England. Autism Central aims to build knowledge and understanding of autism and empower families and carers to advocate for autistic people they support to get the right understanding and adjustments in place across the services they use. Everything the programme does is informed by or co-produced with autistic people, families and carers.

Bild are supporting Autism Central to create training courses for parents and carers of autistic people who also have a learning disability.

Communities of Practice

Bild seeks to support and facilitate Communities of Practice that support learning by sharing sector knowledge and good practice.

The UK PBS Alliance community of practice, facilitated by Bild, continued to grow this year. The UK PBSA is a partnership of organisations focused on improving quality of life of people whose behaviour may challenge services, and those providing support, through PBS, active support and practice leadership. It is the umbrella organisation for 15-20 PBS Communities of Practice, reaching across sectors in the UK.

Bild also supported the Greater Manchester PBS Community of Practice and Liverpool and Cheshire PBS Community of Practice.

Membership

Bild has an established membership offer, with individual, organisational, and lived experience/family carer membership options available. Membership increased this year, from 687 to 790 at the end of the period.

Working Together - Strengthening our coproduction activity

Bild aims to work together with people with learning disabilities and autistic people to make sure that the charity is focussed on the things that matter most to people. We have continued to develop our working together activity this year, through several initiatives.

Working Together Working Group

1: The right people with a range of lived experience are involved

This piece of coproduction is:

 not good ☐ No one with lived experience has been involved in the work ☐ People who do not have relevant experience to the topic are involved 	 Could be better ☐ The same people are involved in pieces of work over and over again ☐ Only one or two people are involved in the coproduction 	 good ☐ There is equal representation of people with lived experience and professionals ☐ Women, people from Black, Asian and Minority Ethnicities, LGBTQ+ people and those with range of disabilities are involved ☐ People with more complex disabilities and those who need support to self-advocate are included ☐ Inclusion of family and parent carers is considered ☐ The people involved should have experience of the topic or issue being addressed 
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This year the Working Together Working Group made some changes to our Working Together Checker and created an easy read version of the document. The group also supported online activity for

National Learning Disability Week in June and have been inputting into employment resources for people with learning disabilities.

Bild for the Future

Bild for the Future is a group of people with lived experience of a learning disability who meet regularly to advise and support Bild, helping us to focus on the things that matter to people.

This year we have spent our meetings talking about our different priorities, so we can directly projects and areas of work. We enjoyed attending our all staff away Liverpool and leading a training on how to work together well.



monthly
strategic
influence
also
day in
session

Working Together Staff Team

We have a small team supporting our working together activity with people with lived experience, consisting of a Learning Disability Advisor, Lived Experience Coordinator and a Programme Lead. This team ensure that people with lived experience are a core part of everything we do.

Restraint Reduction Network Charity (RRN)



About the RRN

The RRN is a national charity with an ambitious vision to eliminate the unnecessary use of restrictive practices in health, social care and education. Through this, we seek to create a culture of respect for human rights across services. As a network of committed organisations and individuals, the RRN works towards this mission by sharing learning, developing quality standards and practical tools to support restraint reduction, and by working across sectors to promote culture change.

RRN Training Standards

The RRN Training Standards are a set of ethical training standards seeking to protect human rights and support the elimination of unnecessary restrictive practices. They apply to any training that includes a restrictive component. The RRN Training Standards are endorsed by a wide range of professional bodies and were independently evaluated by Manchester Metropolitan University (MMU) in 2022.

The Standards are mandated within the Mental Health (Use of Force) Act statutory guidance (2021) “[restrictive intervention] training providers must be certified as complying with the RRN Training Standards”.

NHS (England) contracts require all providers of mental health and learning disability services to ensure all relevant staff receive training in restrictive practices that is certified as complying with the RRN Training Standards and the Care Quality Commission (CQC) expects providers to only use training that is certified as complying with the RRN Training Standards.

In November 2024, the Scottish Government launched new guidance for schools, stating the need to consider staff training and ensure any training involving a restrictive component is certified as complying with the Restraint Reduction Network Training Standards.

Version 2 of the Standards is in development. It is intended this will be easier for people to understand and implement, they will reflect learning from the MMU independent evaluation and will include specific considerations for different sectors and settings, including schools.

Qualifications

RRN's qualification offering continued to grow this year, with 5 learners joining the pilot cohort of the BTEC Level 4 Certificate in Trauma Informed Practice. Following a successful pilot in 2023, the Diploma Practice Leadership in Trauma Informed Practice continued this year, with 28 learners commencing study.

"I really enjoy the group tutorials. Trauma can be a heavy, difficult subject, but the tutorials, and how our tutor manages them, makes it feel a comfortable and good space to share and learn."

Trauma Informed Practice Diploma learner

Now in their third year, the Certificate in Reducing Restrictive Practices and Diploma Practice Leadership in Reducing Restrictive Practices continued, with 24 learners starting the certificate and 41 learners starting the diploma throughout the year.

The Diploma Practice Leadership in the HOPE(S) Model of Care to Reduce Long Term Segregation (SRF), run in partnership with NHS Mersey Care, saw one cohort of six learners enrol.

bild Restraint Reduction Network

Practice Leadership
Qualification routes from the Bild Group

A practice leader is a person with specialist skills and expertise in their field of care and support. They ensure high quality person-centred support that improves quality of life, by helping staff provide the right kind of support.

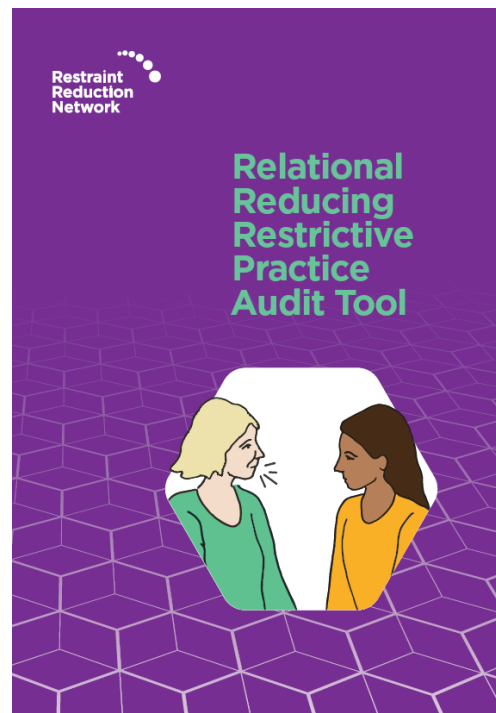
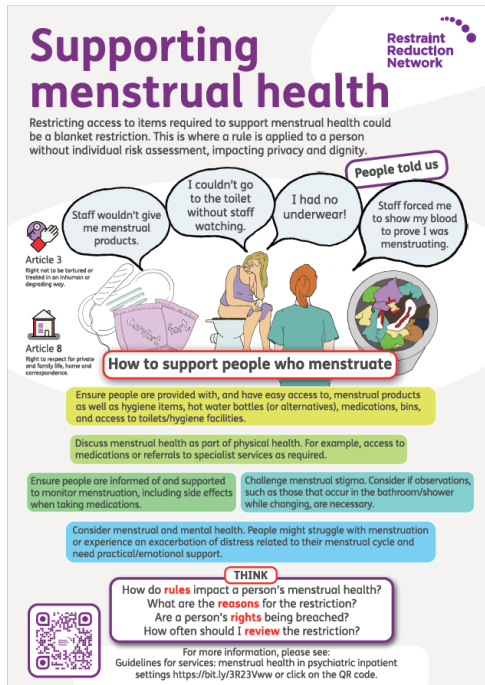
Qualification	URL
Bild Diploma Practice Leadership in Positive Behaviour Support	bild.org.uk/btecdiploma
RRN Diploma Practice Leadership in Reducing Restrictive Practices	bit.ly/RRPDiploma
RRN Diploma Practice Leadership in Trauma Informed Practice	bit.ly/TIPDiploma
RRN Diploma Practice Leadership in HOPE(s) Model	bit.ly/HOPESDiploma

Projects

The RRN undertook a range of projects this year. Projects typically involve research and coproducing resources for practitioners and people with lived experience. Those completed this year include:

- **Supporting Menstrual Health:** infographic and fact sheet raising awareness of issues with blanket restrictions and menstrual health
- **Relational Reducing Restrictive Practice Audit tool:** a new tool developed and piloted in NHS Hertfordshire. Following the pilot, the tool has been further updated for wider use. This will form part of the RRN's Continuous Improvement Partners programme.

- **Reducing Restrictive Practices strategy for Ceredigion Council.**



RRN was also commissioned to deliver the following projects which are in progress:

- **Building Rewarding Lives in the Community:** resources on what good support includes consisting of a short film and fact sheet
- **Cultural Restraint:** a film and explainer on what cultural restraint is, and how to reduce its use.

Buddies

The innovative Buddies project, delivered in partnership with HOPE(S), continued this year with 2 people with learning disabilities and autistic people detained within mental health hospitals being matched with people who themselves have lived experience of being a hospital inpatient, creating 'friendships like no other'.

This peer support has provided people who are subject to high levels of restrictive practices, including solitary confinement, with someone who understands the hospital environment and has no prejudice about their circumstances or control over them. The two people we supported through Buddies this year are now preparing to live in the community once again thanks to the support of the HOPE(S) team.

Conference and Webinars

The Restraint Reduction Network 2024 Conference, Driving Change Towards a Culture of Care, took place in Newcastle in November. This sold-out event saw 322 delegates join in person and online, with themes considering relational working and culture change to reduce and prevent the use of restrictive practices in health, social care and education.

“Fantastic event, lots of ideas to take away and returning shouldered up by shared values and commitment to change”

RRN Conference 2024 attendee

Throughout the year, the RRN also held 5 webinars, with 683 people attending. These events covered topics including the Welsh Reducing Restrictive Practices Framework, Department for Education guidance on restraint in schools and engagement events about version 2 of the RRN Training Standards.

The RRN presented at the Royal College of Nursing 'Nursing Live' conference in November 2025, speaking about reducing restrictive practices, specifically within learning disability nursing. This led to considerable interest, resulting in invites to further RCNI events and a paper in the RCN Mental Health Nursing journal.

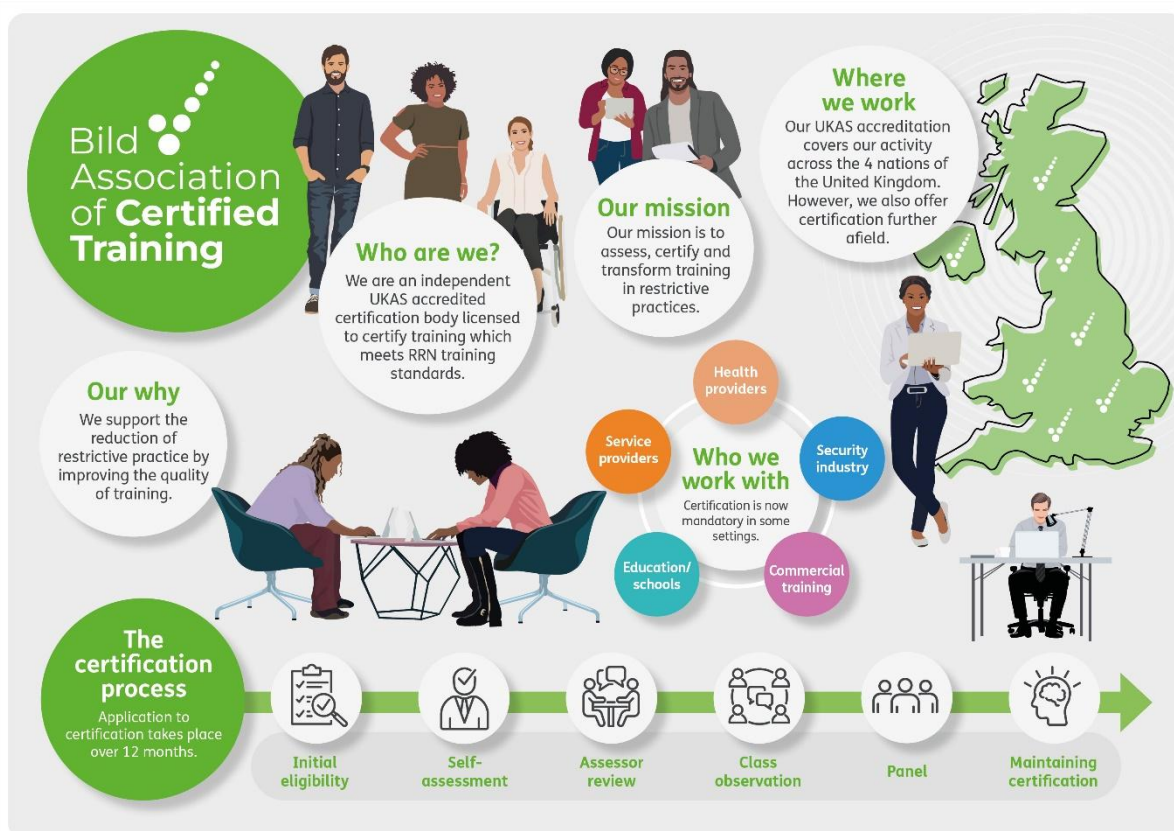
Membership

The RRN has a well-established and growing network of members. Members can be both individuals, or organisations, and all must make a pledge of what they will do to reduce restrictive practices whether at an individual or organisational level.

Individual membership grew across the year by 12%, to 3404 members, while organisational membership increased by 23%, growing from 404 organisational members to 498.

About Bild Association of Certified Training (ACT)

ACT is an independent charity, licensed by the Restraint Reduction Network to certify training services as complying with the Restraint Reduction Network Training Standards where training includes a restrictive component.



Certification from ACT aims to help ensure people are treated with dignity and respect, and the people who are there to support them have the rights skills.

ACT seeks to improve the health and wellbeing of people accessing health, education, and social care services by **assessing**, **certifying**, and **transforming** the quality of training.

ACT is the only UKAS accredited provider of certification against the ISO 17065, enabling ACT to certify services as complying with the RRN Training Standards. UKAS is the sole national accreditation body recognised by the British Government to assess organisations that provide certification services. ACT is subject to rigorous quality assurance processes to achieve and maintain this accreditation.

Our mission to improve the health and wellbeing of people through our work in Assessing, Certifying, and Transforming the quality of training with a restrictive component across all health, education, and social care sectors.

ACT's Activities

ACT certifies training services as complying with the Restraint Reduction Network Training Standards, where training includes a restrictive component.

Settings Certified Training is Expected or Required

It is a legal requirement for specialist mental health services commissioned by NHS England to provide certified training in restraint practices, in line with the Mental Health (Use of Force) Act (2018) statutory guidance. The use of certified training is further expected by the CQC.

New, non-statutory Scottish Government guidance for schools, published in 2024, states the need to consider staff training and ensure any training involving a restrictive component is certified as meeting the RRN Training Standards.

Certified Training Scheme Progress

Certification continues to grow, with 139 training organisations certified under the scheme, an increase of 24 on 2023, with a further 17 organisations currently working towards certification.

There are 551 affiliate organisations, an increase of 144 in the last year. Affiliate organisations are service provider organisations that deliver certified training services within their own organisations on behalf of a certificated training service.

In total 3100 (618 Senior trainers + 2482 affiliate trainers) trainers are working under the ACT certification scheme.

There are four levels of scrutiny to ensure the impartiality and objectivity of the assessment process. Training services are required to go through a recertification process every three years. In the intervening period 20% of senior trainers, curricula and affiliated organisations are subject to randomised assessment. Since April 2024, 21 organisations have been recertified.

Respond



Respond is a national charity providing trauma-informed services to autistic people and people with learning disabilities who have experienced abuse, violence, or systemic harm.

Respond's work is grounded in a clinically robust, neurodiversity-affirming approach that integrates psychotherapy, advocacy, and workforce development.

In October 2024, Respond entered a partnership with the British Institute of Learning Disabilities (Bild). Bild exists to protect and support the rights of people with learning disabilities. The move is a significant step for Respond and enables the charity to benefit from shared resources including finance, IT, communications and human resources support, hosted by Bild.

Respond Services

Over the past year, our core services have included:

- **Specialist Psychotherapy:** We offer accessible, long-term therapeutic support to children, young people, and adults, underpinned by psychodynamic and attachment-based practice. Therapy is delivered alongside systemic support to families and professionals to embed trauma-informed environments around our clients.
- **ISVA (Independent Sexual Violence Advocate) & Domestic Abuse (DA) Support:** Our ISVA & DA team provides expert, tailored support to survivors navigating the criminal justice system. We ensure our clients, many of whom face significant communication or cognitive barriers, are empowered, protected, and heard.

- **Training and Consultancy:** Respond delivers co-produced, evidence-based training to statutory and voluntary sector professionals. Our programmes focus on trauma, neurodiversity, safeguarding, and inclusive practice, enhancing the capability of services to respond effectively to complex needs.

Our services continue to evolve in response to need, with a particular focus this year on expanding our work with young people and survivors, developing our honorary therapist programme, and strengthening referral pathways and clinical governance. All our work is informed by lived experience and driven by our commitment to justice, safety, and recovery.

Outcomes Report Summary: Advocacy, Psychotherapy and Training Services 2024–25

Advocacy Service Overview

In 2024-25, Respond's Advocacy Service supported 272 clients in total, including 96 newly referred individuals. This data underscores the ongoing nature of advocacy work, particularly for people navigating the criminal justice system. Many clients remain engaged over extended periods due to the complexity and trauma of their experiences.

Client Demographics

Among the 96 new unique clients supported:

- 46% identified as White (including British, Irish, Gypsy/Traveler)
- 21% as Mixed or Multiple Ethnic Groups
- 16% as Asian or Asian British

Insight: Over half (54%) of new clients came from racially minoritised backgrounds. This suggests the service is accessible to diverse communities and may reflect the disproportionate impact of systemic barriers and discrimination in the criminal justice system.

Delivery Methods

The service delivered:

- 330 online sessions
- 269 phone sessions
- 97 in-person sessions

Insight: Most sessions (84%) were remote, indicating that hybrid delivery remains essential for accessibility and safety. Digital flexibility enables the service to respond to a broad range of needs across London and access barriers.

Client Needs and Characteristics

- 63% had a diagnosed learning disability; 34% had no diagnosis.
- Over 50% were autistic, often with co-occurring learning disabilities.
- 80 %+ identified as female, with small numbers identifying as male, trans, or non-binary.
- The largest age group was 18–25 (approx. 35%), followed by 13–17 and 26–40.
- Only a small number reported family members with LD/autism.

Insight: The high number of undiagnosed clients highlights the importance of diagnosis-agnostic, needs-led advocacy. A focus on 13–25-year-olds is crucial. Majority of clients presented with mild or moderate LD. Data on caregiving roles may be underreported and need further capture.

Strategic Implications

- Young adults (18–25) require tailored, transition-sensitive support.
- Flexible modes of access ensure trauma-informed practice.
- Improved demographic data collection is necessary for better strategic planning and commissioning.
- The service adds significant value by supporting clients without formal diagnoses, addressing systemic exclusion.

Impact of service

Outcomes: out of 82 clients offered feedback

- 87% of clients report improved feelings of safety
- 76% of clients report an increased range of self-care strategies and positive coping patterns
- 78% of clients report an increase in health and well-being
- 91 % of clients pursuing criminal justice outcomes report that an ISVA helped improve their experience of the process

Psychotherapy Services Overview

In 2024–25, Respond's therapy services supported 100 clients with high levels of complex trauma and mental health needs. The data below outlines the key presenting issues, demographics, and emerging service insights.

Presenting Trauma and Mental Health Needs

Most common trauma experiences:

- Sexual violence, including childhood sexual abuse (CSA)
- Domestic and emotional abuse
- Neglect, bullying, and physical abuse

Common mental health concerns:

- Anxiety and depression
- Suicidal ideation and self-harm (including 3 suicide attempts)
- Eating disorders and other psychiatric issues

Insight: This cohort presents with developmental and relational trauma, requiring long-term, specialist care. Suicidality and self-harm are high-risk areas, requiring strong clinical protocols.

Additional trauma types:

- Loss/bereavement (9 clients)
- Relational trauma and harm to family members

Insight: Grief-informed and relational approaches are essential. Some trauma types, such as grooming or coercive control, may be underreported, suggesting a need to enhance assessment tools and practitioner training.

Client Demographics

- Ethnicity: 60% White British/Irish; 15% Black; 10% Asian; 6% Mixed ethnicity; 6% Prefer not to say
- Gender: 60% female, 30% male, 2–3% non-binary
- Orientation: 45% heterosexual; 10–15% LGBTQ+; 40% data missing or undisclosed

Insight: The majority of clients are White British and female, consistent with national patterns in trauma service uptake. However, the presence of diverse ethnic and gender identities indicates the need for inclusive and culturally competent practice.

Recommendations

- Maintain focus on complex trauma and gender-informed care
- Strengthen suicide and self-harm protocols
- Develop specialist group therapy for sexual/domestic violence and bereavement
- Improve demographic and trauma-type data capture to enhance service quality and evaluation
- Use findings to inform future bids and commissioner discussions (e.g., ICBs, MOPAC)

Conclusion

Both advocacy and psychotherapy services at Respond provide vital, trauma-informed support to clients with complex needs. Insights from this report should inform strategic development, commissioning priorities, and ongoing improvements in inclusive, flexible service delivery.

Training: 2024-24 – Delivered

2024- 25 training delivered
NHSE England – Across seven regions to be completed by September 2025, so far the training including Lived Experience Trainer's have delivered
Trauma Pennine Care NHS Foundation
Hampshire
R. Collister
Rose Road
TST - in collaboration with Advocacy Team
SARAS
Jigsaw

Financial review

The total surplus for the year amounted to £49,593 compared to a surplus of £197,375 last year. This included unrealised Investment gain of £124 (2024: gain £6,277).

- Restricted income totalled £80,000 (2024 £80,000). Restricted expenditure totalled £96,815 (2024 £82,038).
- Unrestricted income totalled £2,993,441 (2024 £2,525,898). Unrestricted expenditure totalled £2,927,158 (2024 £2,332,762).

The main source of funding for the Group is from our certification of training organisations, delivering training that uses the Restraint Reduction Training Standards developed by our Restraint Reduction Network charity. This accounts for 24% of our income this year, and an increase of 6% from the previous year. The budget for 25/26 expects this level to be maintained.

Investment Performance

The value of investments in shares and unit trusts has increased by £124 – 13.8% (2024 increased by £6,277 – 13.8%)

As at 31/03/25

	Unit value	Units	Value
Tesco	£3.323	834	£2,771
JPMF UK Fund	£6.778	7,243.2	£49,094
Total			£51,866

As at 31/03/24

	Unit value	Units	Value
Tesco	£2.966	834	£2,474
JPMF UK Fund	£6.802	7,243.2	£49,268
Total			£51,742

The Charity currently holds the majority of its cash funds across two accounts, Treasury Deposit Accounts, and Savings accounts.

Account	Amount
Equals card cash deposit	14,461
Lloyds (Current Treasury account)	1,239,932
Lloyds (Deposit account)	240,066
CCLA (HSBC CIOF)	535,060
CAF (Current account)	440,429
CAF (Deposit account)	254,135
Total	2,724,083

Principal risks and uncertainties

The Trustees are aware of their responsibilities for ensuring that BILD minimises its exposure to risk and provides effective management where risk is identified. The management team have a formal risk management process to assess business risks and implement risk management strategies. This involves identifying the types of risks the Charity faces, categorising them in terms of potential impact and likelihood of occurrence, identifying responsibilities for managing each level of risk, and implementing appropriate risk management strategies at each level.

The Risk Policy is approved by the Board. The Risk Register is regularly reviewed by the Finance Sub Committee, and key risks are reported up to the Board of Trustees. The risk register is regularly reviewed and updated to reflect the risks considered material to the organisation.

The challenging environment within the Education, health and social care sectors continues to remain a key risk to BILD, in particular the tightening of funding from the central government. We aim to mitigate this risk by seek additional income streams and contracts from non-governmental services such as charitable trusts.

We also continue to work with our customers to deliver high quality and flexible training around their specific needs. However it is becoming harder to book in training due to the well documented recruitment and retention challenge for the sector as a whole. We will review our pricing strategies in the coming year to ensure we are maximising funding to cover core costs.

Reserves policy and going concern

Reserves

Each year the Trustees review the Reserves Policy. The Board considers the Charity's exposure to major risks in terms of their likely impact on income sources and planned expenditure in the short to medium term, as well as assessing the best way to manage such risks.

The reserves policy is set on an individual charity basis, as well as a Group basis for the consolidated financial statements of The British Institute of Learning Disabilities. The policies were approved by Trustees in March 2025.

The target free reserves for all of the group charities should be three months' of full budgeted operational costs. Group reserves policy states that any charity with three months' worth of free reserves will contribute the excess to the group reserves, which is set at a maximum of nine months' worth of group budgeted expenditure for the coming year.

At 31st March 2025, total consolidated reserves stood at £1,195k (2024: £855k), of which free reserves totalled £1,033k (2024: £704k). Based on 2024-25, this equates to 4.1 months of operating expenditure.

Reserves	2025	2024
Total	£1,195,082	£854,624
Less tangible fixed assets	£(55,729)	£(7,770)
Less restricted funds	-	£(16,815)
Less designated funds	£(106,723)	£(125,682)
Free Reserves	£1,032,630	£704,357

BILD	£442,282
ACT	£78,609
RRN	£157,803
Respond	£353,876
Total	£1,032,630

During the year, the level of free reserves is monitored through reporting to the Board.

Going Concern

The trustees consider that there are no material uncertainties about the charitable group's ability to continue as a going concern. This is evidenced by the sustainable financial performance of the group charities throughout 2024/25 alongside the acquisition of Respond and the subsidiary charities both demonstrating their abilities to become self-funding. The increase in unrestricted reserves for the Group was £329k.

In consideration of going concern, the Trustees' have prepared a high-level budget and cashflow forecast, to the end of March 2026, based on known events and income and cost inflation at 3% for those costs not already contracted. This forecast was approved by the Finance Subcommittee on the 22nd August 2025.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Fundraising

The charity raises its funds through a variety of ways. These include membership subscriptions, commercial agreements with governmental organisations and other commercial entities, Governmental Grants, and individuals registered on our certified qualifications.

The charity doesn't seek funding direct from the public and doesn't engage with commercial fundraising companies undertaken by third parties.

During the year to 31st March 2025, no complaints have been received regarding any of the Charity's fundraising.

As a human rights charity, we always consider those with lived experience in each fundraising activity and have committed to co-producing activities where we can.

Plans for the future

In developing BILD's current strategy and planning our future direction, the Trustees confirm that they have referred to the Charity Commission's guidance on public benefit.

BILD and its partner charities will continue to focus our efforts across the priority areas of Homes Not Hospitals, Health Inequalities, Practice Leadership and Reducing Restrictive Practices.

In the development and launch of new qualifications and workforce development activity, we will further our work raising awareness of, and developing approaches to mitigate, the health inequalities faced by people with learning disabilities and autistic people, and to expand services understanding of, and ability to implement, Practice Leadership to improve support. We will continue our work to improve support, promote best practice and protect human rights, so that more people live in homes in their communities rather than in hospitals.

In our work to reduce restrictive practices, launching Version 2 of the Restraint Reduction Network Training Standards and securing funding for a national restraint reduction programme are key priorities for the coming year.

Development of Version 2 of the Training Standards

The RRN has commenced work on version two of the RRN Training Standards. These Standards are endorsed by a wide range of professional bodies, and it is mandated within the Mental Health (Use of Force) Act statutory guidance (2021) that “[restrictive intervention] training providers must be certified as complying with the RRN Training Standards”.

The NHS (England) contract requires all providers of mental health and learning disability services to ensure all relevant staff receive training in restrictive practices that is certified as complying with the RRN Training Standards and the Care Quality Commission (CQC) expects providers to only use training that is certified as complying with the RRN Training Standards.

Version 2 of the Standards are intended to be easier for people to understand and implement and will include specific considerations including schools. Ambulance trusts and social care.

The four charities share a common goal: to build a more inclusive society where everyone can enjoy the same rights and opportunities. All charities within the group operate independently with their own Board of Trustees and governance arrangements, while benefiting from pooled back-office functions such as HR, finance and communications.

Structure, governance and management

The Board of Trustees is responsible for the overall governance of the Charity. Trustees are elected by Trustees and approved by members at an Annual General Meeting. At any one time the number of Trustees shall be not less than 4 and not more than 12. Elected Trustees may remain in office for not more than eight years (two four-year terms) before retirement. Trustees may be re-elected on the second anniversary of their retirement.

Positive working relationships and partnerships between Trustees and staff continue to contribute significantly to the achievement of the Charity's aims. Trustees met as a Board four times during the year to review strategy, operational and investment performance and operating plans and budgets.

The Board delegates the exercise of certain of its powers in connection with the management and administration of the Charity as set out below. This is controlled by regular reporting to the Board so that all decisions made under delegated powers can be ratified by the full Board in due course.

All Trustees give of their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses and related party transactions are disclosed in notes 10 and 11 to the accounts. The Charity has an expenses policy which applies equally to Trustees, Management and Staff. This policy provides guidance on permitted financial limits by category of expenditure and requires all expenses to be approved by a more senior authority.

Remuneration for Key Management personnel is agreed with Trustees on an annual basis, along with the rest of the staff team. If a role becomes vacant, the role description is reviewed and then tested against the market, with independent assessment taken from Croner, who is an adviser to the charity on all Human Resources matters.

Trustees are required to disclose all relevant interests and register them with the Chief Executive and in accordance with the Charity's policy withdraw from decisions where any conflict of interest arises.

Finance Sub-Committee

The Finance Sub-Committee met eleven times during the year. Its membership consists of three Trustee representatives and the senior managers of the Charity. It is responsible for the general financial management and internal control and is also charged with reviewing the strategy, policy, and management of the Charity's investments, and advising the Board of Trustees accordingly.

The Committee ensures proper procedures are in place to manage cash resources prudently and to maximise income from liquid resources with due regard to risk while maintaining sufficient funds to meet daily cash requirements. The Committee advises the Board of Trustees for each of the group's charitable entities on the appropriate level of free and designated reserves and of any significant change needed in investment strategy.

Chief Executive

The Chief Executive is responsible for the day-to-day management of the Charity's affairs and for implementing the strategy and policies agreed by the Board of Trustees. During 2024/25, the Chief Executive was assisted by the Senior Leadership Team and the wider team.

Senior Leadership Team during the year: -

Ben Higgins - Chief Executive

Lindsey Allen - Learning Disabilities Manager

Dean Farmer – Business & Finance Director (appointed 16th September 2024)

Paul Keedwell – Certification Director

Sarah Leitch – Director of Programme Development

Charlotte Murphy – Operations Director (appointed 1st November 2024)

Clare Stephen – Communications Director

Mark Walmsley – Business & Finance Director (resigned 30th June 2024)

John White – Head of Training & Qualifications

Appointment of trustees

There is an open advert approach for trustee recruitment. We specify any specific skills we need based on skills gap analysis. The selection process is led by the chair and CEO. Beneficiaries are always involved in the selection process. Once trustees are selected they have a trial period before being confirmed at the AGM.

The number of trustees shall not be less than five and not more than 12. Trustees are appointed for a four year term, and shall be eligible for re-election for a second term of four years.

Trustee induction and training

New trustees are inducted by being provided with key information including the role of the trustee, about BILD and the BILD strategy. New trustees also meet with the chair, co-chairs and vice-chairs that are in place at the time, at the start of their tenure. Additional meetings and discussions take place with the CEO and other directors in advance of their first trustee meeting.

Related parties and relationships with other organisations

The BRITISH INSTITUTE OF LEARNING DISABILITIES is a charitable company limited by guarantee, incorporated on 5th March 1993 and registered as a charity on 2nd April 1993.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Other members of the BILD group are: -

- BILD ASSOCIATION OF CERTIFIED TRAINING Charity Reg (No. 1190461) and a registered company (No. 11721648) limited by guarantee.
- BILD RESTRAINT REDUCTION NETWORK Charity Reg (No. 1187984) and a registered company (No. 11741006) limited by guarantee.
- RESPOND Charity Reg (No. 0800862) and a registered company (No. 02337300) limited by guarantee.

BILD Ltd is the Relevant Legal Entity registered at Companies House as the PSC, and has majority control over the three subsidiary charities.

Trustees are required to disclose all relevant interests and register them with the Chief Executive and in accordance with the Charity's policy withdraw from decisions where any conflict of interest arises.

Organisations we have worked with over the course of the last year include:

- Department of Health & Social Care
- Health Education England
- Learning Disabilities England
- National Autistic Society
- National Development Team for Inclusion
- National Health Service
- TfL

Remuneration policy for key management personnel

All Trustees give of their time freely and no Trustee remuneration was paid in the year.

A total of £528 (2024: £1,535) was reimbursed in expenses to two (2024: 2) trustees for expenses incurred in attending meetings of trustees. Details of Trustee expenses and related party transactions are disclosed in notes 9 to 11 of the accounts. The Charity has an expenses policy which applies equally to Trustees, Management and Staff. This policy provides guidance on permitted financial limits by category of expenditure and requires all expenses to be approved by a more senior authority.

Remuneration for Key Management personnel is agreed with Trustees on an annual basis, along with the rest of the staff team. If a role becomes vacant, the role description is reviewed and then tested against the market, with independent assessment taken from Croner, who is an adviser to the charity on all Human Resources matters.

Funds held as custodian trustee on behalf of others

BILD does not hold any funds as a custodian.

Statement of responsibilities of the trustees

The trustees (who are also directors of British Institute of Learning Disabilities for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company or group for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2024 was 9 (2023:8). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditor

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The directors' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The trustees' annual report has been approved by the trustees on 17 September 2025 and signed on their behalf by

Fiona Ritchie
Trustee/Co-Chair

Independent auditor's report

To the members of

British Institute of Learning Disabilities

Opinion

We have audited the financial statements of British Institute of Learning Disabilities (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2025 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheets, the consolidated statement of cash flows and the notes to the financial statements, 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 financial statements:

- Give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 March 2025 and of the group's resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011

Basis for 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 group financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' 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 British Institute of Learning Disabilities' 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 trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the trustees' annual report other than the group financial statements and our auditor's report thereon. The trustees are responsible for the other

Independent auditor's report

To the members of

British Institute of Learning Disabilities

information contained within the annual report. Our opinion on the group financial statements 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. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the group financial statements or our knowledge obtained in the course of 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 this gives rise to a material misstatement in the group financial statements themselves. 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 prescribed by the Companies Act 2006

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

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual 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 group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Act 2011 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- The parent charitable company financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Independent auditor's report

To the members of

British Institute of Learning Disabilities

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company'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 trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements 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 ISAs (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 financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, 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 are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the group's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
 - We obtained an understanding of the legal and regulatory framework that the group operates in, focusing on those laws and regulations that had a material effect on the
- Financial statements or that had a fundamental effect on the operations of the group from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

Independent auditor's report

To the members of

British Institute of Learning Disabilities

- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Fleur Holden (Senior statutory auditor)

Date:

for and on behalf of Sayer Vincent LLP, Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TG

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

Consolidated statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2025

	Note	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Income from:							
Donations and legacies	2	4,017	-	4,017	54,645	-	54,645
Grants	2	413,061	80,000	493,061	23,049	80,000	103,049
Charitable activities	3						
Learning services		2,232,060	-	2,232,059	2,026,158	-	2,026,158
Membership & subscriptions		92,236	-	92,236	81,199	-	81,199
Consultancy & projects		213,623	-	213,623	315,259	-	315,259
Other trading activities	4	4,443	-	4,443	6,768	-	6,768
Funds brought forwards from Respond	22	290,866	-	290,866	-	-	-
Investments	5	34,001	-	34,001	18,820	-	18,820
Total income		3,284,306	80,000	3,364,306	2,525,898	80,000	2,605,898
Expenditure on:							
Grants		-	96,815	96,815	-	82,038	82,038
Charitable activities	6						
Learning services		2,673,304	-	2,673,304	1,982,736	-	1,982,736
Membership & subscriptions		49,125	-	49,125	107,894	-	107,894
Consultancy & projects		204,729	-	204,729	242,132	-	242,132
Total expenditure		2,927,158	96,815	3,023,973	2,332,762	82,038	2,414,800
Net income / (expenditure) before net gains / (losses) on investments		357,149	(16,815)	340,334	193,136	(2,038)	191,098
Net gains / (losses) on investments		124	-	124	6,277	-	6,277
Net income / (expenditure) for the year	7	357,273	(16,815)	340,458	199,413	(2,038)	197,375
Transfers between funds		-	-	-	-	-	-
Net income / (expenditure) before other recognised gains and losses		357,273	(16,815)	340,458	199,413	(2,038)	197,375
Net movement in funds		357,273	(16,815)	340,458	199,413	(2,038)	197,375
Reconciliation of funds:							
Total funds brought forward	22	837,809	16,815	854,624	638,396	18,853	657,249
Total funds carried forward		1,195,082	-	1,195,082	837,809	16,815	854,624

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 21a to the financial statements.

Balance sheet

Company no. 02804429

As at 31 March 2025

	Note	The group 2025 £	2024 £	The charity 2025 £	2024 £
Fixed assets:					
Tangible assets	11	55,729	7,770	23,885	7,770
Investments	12	51,866	51,742	51,866	51,742
		107,595	59,512	75,751	59,512
Current assets:					
Stock		16,054	-	16,054	-
Debtors	16	823,423	615,171	680,748	567,280
Cash at bank and in hand		2,724,083	2,165,056	1,062,333	1,399,894
		3,563,560	2,780,227	1,759,135	1,967,174
Liabilities:					
Creditors: amounts falling due within one year	17	(2,476,071)	(1,985,114)	(1,367,678)	(1,474,690)
Net current assets		1,087,487	795,112	391,457	492,484
Total assets less current liabilities		1,195,082	854,624	467,208	551,996
Total net assets		1,195,082	854,624	467,208	551,996
Funds:	22				
Restricted income funds		-	16,815	-	16,815
Unrestricted income funds:					
Designated funds		106,723	125,682	1,041	20,000
General funds		1,088,359	712,127	466,167	515,181
Total unrestricted funds		1,195,082	837,809	467,208	535,181
Total funds		1,195,082	854,624	467,208	551,996

Approved by the trustees on 17 September 2025 and signed on their behalf by

Teresa Sargent
Trustee

Consolidated statement of cash flows

For the year ended 31 March 2025

	Note	2025 £	£	2024 £	£
Cash flows from operating activities					
Net income / (expenditure) for the reporting period (as per the statement of financial activities)		340,458		197,375	
Depreciation charges		12,821		6,666	
(Gains)/losses on investments		(124)		(6,277)	
(Gain)/Loss on disposal of fixed assets		5,224			
Fixed assets acquired as part of the merger		(10,148)			
Dividends from investments		(54)		(72)	
(Increase)/Decrease in stocks		(16,054)		6,315	
(Increase)/Decrease in debtors		(208,252)		151,803	
(Decrease)/ Increase in creditors		491,011		(349,165)	
Net cash provided by operating activities		614,882			6,646
Cash flows from investing activities:					
Dividends from investments	54			72	
Purchase of fixed assets		(55,856)		(3,504)	
Net cash provided by / (used in) investing activities		(55,856)			(3,432)
Change in cash and cash equivalents in the year		559,026			3,214
Cash and cash equivalents at the beginning of the year		2,165,056			2,161,842
Cash and cash equivalents at the end of the year		2,724,082			2,165,056
Analysis of cash and cash equivalents					
	At 1 April 2024 £	Cash flows £	Other non- cash changes £	At 31 March 2025	£
Cash at bank and in hand	2,165,056	559,026	-	2,724,082	
a Total cash and cash equivalents	2,165,056	559,026	-	2,724,082	

1 Accounting policies

a) Statutory information

British Institute of Learning Disabilities is a charitable company limited by guarantee and is incorporated in England and Wales.

The registered office address is C/O Respond, Lenta Space, 180/186 Kings Cross Road, London, WC1X 9DE

b) Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

These financial statements consolidate the results of the charity and its subsidiary charities, Bild Association of Certified Training Limited, Bild Restraint Reduction Network Limited and Respond on a line by line basis. Transactions and balances between BILD and the subsidiary charities have been eliminated from the consolidated financial statements. Balances between the entities are disclosed in the notes of the charity's balance sheet. A separate statement of financial activities, or income and expenditure account, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006. A summary of the result for the year is disclosed in the notes to the accounts.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. In consideration of going concern, the Trustees' have prepared a high-level budget and cashflow forecast, to the end of March 2026, based on known events and income and cost inflation at 3% for those costs not already contracted.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

f) Donations of gifts, services and facilities

There were no donated services or facilities this year. The charities do not use volunteers.

g) Interest receivable

Interest on funds held in bank accounts and deposit accounts 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.

1 Accounting policies (continued)

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

- ☐ Expenditure on charitable activities includes the costs of delivering Learning Services, Membership, Subscriptions, Consultancy and projects. Each expenditure line includes an allocation of Support Costs (see Note K)

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) Grants payable

The Charities do not make grants to other organisations.

k) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. Costs of overall direction and administration of charity as a whole, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity

☐ Learning Services	85%
☐ Membership & Subscriptions	5%
☐ Consultancy & Projects	10%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

l) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

m) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £250. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

☐ Fixtures and fittings	25%
☐ Computer equipment	33%

Notes to the financial statements

For the year ended 31 March 2025

1 Accounting policies (continued)**n) Listed investments**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading "Net gains/(losses) on investments" in the statement of financial activities. The charity does not acquire put options, derivatives or other complex financial instruments.

Investments in subsidiaries

Investments in subsidiaries are at cost.

o) Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. In general, cost is determined on a first in first out basis and includes transport and handling costs. Provision is made where necessary for obsolete, slow moving and defective stocks. Donated items of stock, held for distribution or resale, are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

p) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

q) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

r) 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. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

s) Financial instruments

The group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

t) Pensions

Pension contributions are payable on behalf of employees to a money purchase scheme. There is an exception for 2 individuals, who are part of the NHS pension scheme. All contributions are charged to the income and expenditure as they become payable.

2 Income from grants, donations and legacies

	2025			2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Unrestricted	413,061	-	413,061	-	-	-
Health & Wellbeing Alliance	-	80,000	80,000	-	80,000	80,000
Welsh Government (RRN)	-	-	-	23,049	-	23,049
Legacies	4,017	-	4,017	54,645	-	54,645
	417,078	80,000	497,078	77,694	80,000	157,694

The Health and Wellbeing Alliance was set up by the UK government to assist with UK Government policy development

Notes to the financial statements

For the year ended 31 March 2025

3 Income from charitable activities

	2025			2024		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Learning Services:						
Event registration fees	255,041	-	255,041	208,773	-	208,773
Student qualification Registration fees	510,112	-	510,112	516,051	-	516,051
Training Conferences & Psychotherapy	677,817	-	677,817	554,097	-	554,097
Application Fees (ACT)	106,212	-	106,212	162,484	-	162,484
Annual Assessment fees (ACT)	682,879	-	682,879	584,753	-	584,753
Sub-total for Learning Services	2,232,060	-	2,232,060	2,026,158	-	2,026,158
Membership & Subscriptions	92,236	-	92,236	81,199	-	81,199
Sub-total for Membership & subscriptions	92,236	-	92,236	81,199	-	81,199
Consultancy & Projects:						
Buddies (RNN Proejct)	-	-	-	152,146	-	152,146
Coventry & Warwickshire HA	6,999	-	6,999	17,794	-	17,794
Action For Children	50,414	-	50,414	22,000	-	22,000
Transport For London	20,750	-	20,750	16,600	-	16,600
National Autistic Society	7,025	-	7,025	19,425	-	19,425
Liverpool CCG	29,209	-	29,209	25,034	-	25,034
NHS England	68,170	-	68,170	-	-	-
Dept of Health & Social Care	-	-	-	14,870	-	14,870
Other Projects & Consultancy <£10k	31,056	-	31,056	47,390	-	47,390
Sub-total Consultancy & projects	213,623	-	213,623	315,259	-	315,259
Total income from charitable activities	2,537,919	-	2,537,919	2,422,616	-	2,422,616

4 Income from other trading activities

	2025		2024	
	Unrestricted £	Total £	Unrestricted £	Total £
Royalties	592	592	584	584
Book Sales	3,852	3,852	6,184	6,184
	4,443	4,443	6,768	6,768

5 Income from investments

	2025		2024	
	Unrestricted £	Total £	Unrestricted £	Total £
Investment Dividend	54	54	72	72
Bank Interest	33,946	33,946	18,748	18,748
	34,001	34,001	18,820	18,820

Notes to the financial statements

For the year ended 31 March 2025

6a Analysis of expenditure (current year)

	Learning services £	Membership & subscriptions £	Consultancy & projects £	Restricted Grant costs £	Governance costs £	Support costs £	2025 Total £	2024 Total £
Staff costs (Note 8)	1,016,648	19,663	87,546	41,765	-	386,981	1,552,604	1,099,339
Other Direct costs	1,236	2,820	7,266	-	-	7,506	18,829	6,366
Travel & Accommodation	170,250	32	1,960	-	9,889	64,499	246,630	270,279
Office & Admin	65,080	2,196	9,700	-	1,861	125,350	204,187	183,689
Professional Fees	639,294	11,307	31,833	(1,500)	6,252	54,757	741,942	728,227
Property & Insurance	67,341	-	-	-	1,378	93,348	162,067	50,831
Finance	189	-	-	-	()	16,353	16,542	12,268
Depreciation	-	-	-	-	-	12,821	12,821	6,666
Cost of delivering HWA Grant	-	-	11,800	56,550	-	-	68,350	57,135
	1,960,039	36,018	150,105	96,815	19,380	761,616	3,023,973	2,414,800
Support costs	689,341	12,667	52,792	-	6,816	(761,616)	-	-
Governance costs	23,924	440	1,832	-	(26,196)	-	-	-
Total expenditure 2025	2,673,304	49,125	204,729	96,815	-	-	3,023,973	
Total expenditure 2024	1,982,736	107,894	242,132	82,038	-	-		2,414,800

British Institute of Learning Disabilities

Notes to the financial statements

For the year ended 31 March 2025

6b Analysis of expenditure (prior year)

	Learning services £	Membership & subscriptions £	Consultancy & projects £	Restricted Grant costs £	Governance costs £	Support costs £	2024 Total £
Staff costs (Note 8)	817,760	48,751	70,988	22,153	-	139,687	1,099,339
Other Direct costs	-	6,366	-	-	-	-	6,366
Travel & Accommodation	188,385	1,291	43,157	-	13,517	23,929	270,279
Office & Admin	91,224	4,882	3,290	-	600	83,693	183,689
Professional Fees	544,345	28,149	87,627	-	43,681	24,425	728,227
Property & Insurance	26,566	-	161	-	1,543	22,561	50,831
Finance	729	-	-	-	-	11,539	12,268
Depreciation	-	-	-	-	-	6,666	6,666
Cost of delivering HWA Grant	-	-	-	57,135	-	-	57,135
	1,669,009	89,439	205,223	79,288	59,341	312,500	2,414,800
Support costs	265,625	15,625	31,250	-	-	(312,500)	-
Governance costs	48,102	2,830	5,659	2,750	(59,341)	-	-
Total expenditure 2024	1,982,736	107,894	242,132	82,038	-	-	2,414,800

Notes to the financial statements

For the year ended 31 March 2025

7 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2025 £	2024 £
Depreciation	12,821	6,666
Auditor's remuneration (excluding VAT):		
Audit	12,500	10,500
Independent examination of subsidiary accounts	4,200	4,000
Under provision for prior year audit	3,445	3,000
Fees payable to component auditor of subsidiary	4,200	-
	<u>12,821</u>	<u>6,666</u>

8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2025 £	2024 £
Salaries and wages	1,255,481	941,492
Redundancy and termination costs	7,237	-
Social security costs	153,010	91,086
Employer's contribution to defined contribution pension schemes	79,809	66,024
Agency Labour	57,067	737
	<u>1,552,604</u>	<u>1,099,339</u>

Redundancy and termination costs of £7,237 this year were paid and settled (2024: £nil).

The following number of employees received employee benefits (excluding employer pension costs and employer's national insurance) during the year between:

	2025 No.	2024 No.
£90,000 - £99,999	-	1
£100,000 - £109,999	1	-
	<u>1</u>	<u>-</u>

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £407,248 (2024: £439,340).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2024: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £528 (2024: £1,536) incurred by two (2024: 2) members relating to attendance at meetings of the trustees.

9 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 45 (2024: 32).

Notes to the financial statements

For the year ended 31 March 2025

10 Related party transactions

Bild Restraint Reduction Network, Bild Association of Certified Training and Respond are deemed to be under control of the British Institute of Learning Disabilities by virtue of the fact that Bild can appoint at least half of the board for each Charity. As a result, transactions between these organisations are deemed to be related party transactions.

Bild ACT - Bild recharges expenditure to Bild ACT for shared services received via a service level agreement and receives a reduction in costs for the initial set up of Bild ACT. During the period received totaled £372,644 (2024: £350,393). As at March 31 March 2025, £65,009 (2024: £110,885) was outstanding.

Bild RRN - Bild recharges expenditure to Bild RRN for shared services received via a service level agreement. During the period income received totaled £163,238 (2024: £203,930). As at 31 March 2025, £30,696 (2024: £4,665 owed by RRN) was owing to Bild.

BILD ACT pays BILD RRN by way of a licensing agreement for the certification scheme. During the period, payments totaled £154,674 (2024: £149,616). As at 31 March 2025, £28,665 (2024: £17,152) was outstanding.

Respond - Bild recharges expenditure to Respond for shared services received via a service level agreement. During the period income received totaled £84,767 (2024: £nil). As at 31 March 2025, £84,767 (2024: £nil) was owing to Bild.

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

11 Tangible fixed assets

The group and charity	Fixtures and fittings	Office equipment & IT	Assets in the course of construction	Total
Cost	£	£	£	£
At the start of the year	64,389	157,426	-	221,815
Additions in year	32,677	10,339	12,840	55,856
Acquisitions from Subsidiary	11,782	65,417	-	77,199
Disposals in year	(10,762)	(6,869)	-	(17,631)
At the end of the year	98,086	226,313	12,840	337,239
Depreciation				
At the start of the year	64,389	149,656	-	214,045
Charge for the year	5,758	7,063	-	12,821
Acquisitions from Subsidiary	6,349	60,702	-	67,051
Eliminated on disposal	(8,220)	(4,187)	-	(12,407)
At the end of the year	68,276	213,234	-	281,509
Net book value				
At the end of the year	29,810	13,080	12,840	55,729
At the start of the year	-	7,770	-	7,770

All of the above assets are used for charitable purposes.

Notes to the financial statements

For the year ended 31 March 2025

12 Listed investments

	The group		The charity	
	2025	2024	2025	2024
	£	£	£	£
Fair value at the start of the year	51,742	45,465	51,742	45,465
Net gain / (loss) on change in fair value	124	6,277	124	6,277
	51,866	51,742	51,866	51,742
	51,866	51,742	51,866	51,742
Fair value at the end of the year	51,866	51,742	51,866	51,742
Investments comprise:				
	The group		The charity	
	2025	2024	2025	2024
	£	£	£	£
UK Common investment funds	49,095	49,268	49,095	49,268
Shares listed on the London Stock Exchange	2,771	2,474	2,771	2,474
	51,866	51,742	51,866	51,742

13 Subsidiary undertakings

The charity owns the voting rights of three associated charities. These charities are as follows:

- Bild Associated of Certified Training Limited, a company registered in England. The company is 1190461 and the charity registration number is 11721648. The registered office is Brick Yard 28-30 Charles Square London N1 6HT
- Bild Restraint Reduction Network Limited, a company registered in England. The company number is 1187984 and the charity registration number is 11741006. The registered office address is Brick Yard 28-30 Charles Square London N1 6HT.
- Respond, a company registered in England. The company number is 02337300 and the charity registration number is 00800862. The registered office address is Brick Yard 28-30 Charles Square London N1 6HT.

The subsidiary charities are used for non-primary purpose trading activities. All activities have been consolidated on a line by line basis in the statement of financial activities. Available profits are distributed under Gift Aid to the parent charity.

A summary of the results of the subsidiary charities are shown below:

Bild Association of Certified Trading Limited

	2025	2024
	£	£
Income from:		
Charitable Activities	789,090	747,237
Expenditure on:		
Charitable Activities	(778,123)	(703,510)
Net movement in funds in the year	10,967	43,727
Funds		
Funds at the beginning of the year	123,177	79,450
Net movement of funds	10,967	43,727
Total funds carried forward	134,144	123,177

Notes to the financial statements

For the year ended 31 March 2025

BILD Restraint Reduction Network		
	2025	2024
	£	£
Income from:		
Charitable Activities	446,478	502,505
Expenditure on:		
Charitable Activities	(420,487)	(449,639)
Net movement in funds in the year	25,991	52,866
Funds		
Funds at the beginning of the year	179,450	126,584
Net movement of funds	25,991	52,866
Total funds carried forward	205,441	179,450
Respond		
	2025	2024
	£	£
Income from:		
Charitable Activities	599,960	-
Expenditure on:		
Charitable Activities	(505,104)	-
Net movement in funds in the year	94,855	-
Funds		
Funds at the beginning of the year	-	-
Net movement of funds	94,855	-
Total funds carried forward	94,855	-
14 Parent charity		
The parent charity's gross income and the results for the year are disclosed as follows:		
	2025	2024
	£	£
Gross income	1,395,587	1,512,049
Result for the year	(84,789)	100,782
Funds		
Funds at the beginning of the year	551,997	451,215
Net movement of funds	(84,789)	100,782
Total funds carried forward	467,208	551,997

Notes to the financial statements

For the year ended 31 March 2025

15 Stock

	The group		The charity	
	2025	2024	2025	2024
	£	£	£	£
Raw materials	-	-	-	-
Work in progress	16,054	-	16,054	-
Finished goods	-	-	-	-
	16,054	-	16,054	-

16 Debtors

	The group		The charity	
	2025	2024	2025	2024
	£	£	£	£
Trade debtors	729,108	480,315	427,979	325,033
Other debtors	-	31,580	-	31,480
Amounts due from group undertakings	-	-	212,683	110,884
Prepayments & accrued income	94,315	103,276	40,086	99,883
	823,423	615,171	680,748	567,280

17 Creditors: amounts falling due within one year

	The group		The charity	
	2025	2024	2025	2024
	£	£	£	£
Trade creditors	86,376	5,017	15,639	7,147
Taxation and social security	195,150	200,646	105,891	201,255
Other creditors	59,255	122,728	17,319	100,644
Amounts due to group undertakings	-	-	-	4,665
Accruals	66,729	176,627	45,749	127,819
Deferred income (note 17)	2,068,561	1,480,096	1,183,080	1,033,160
	2,476,071	1,985,114	1,367,678	1,474,690

18 Deferred income

Deferred income comprises fees paid in advance for charitable activities to be delivered in future periods

	The group		The charity	
	2025	2024	2025	2024
	£	£	£	£
Balance at the beginning of the year	1,480,096	1,809,943	1,033,160	1,340,538
Amount released to income in the year	(2,195,856)	(1,466,426)	-	(997,021)
Amount deferred in the year	2,784,321	1,136,579	-	689,643
	2,068,561	1,480,096	1,183,080	1,033,160

Notes to the financial statements

For the year ended 31 March 2025

19 Pension schemes

All the employees within the group are employed by the parent company. The company operates a defined contribution pension scheme available to most of its permanent employees. The scheme funds are administered by Standard Life and is independent of the company's finances. During the year, employer contributions totalling £70,798 (2024: £66,023) were made. There were contributions totalling £6,582 (2024: £451) payable to the fund at the balance sheet date.

The Charity also makes contributions to the National Health Service (NHS) Pensions Scheme on behalf of two employees, which is an unfunded, defined benefit scheme. The amount charged against income represents the contributions payable to the scheme in respect of the accounting period.

20 Financial instruments

	2025 £	2024 £
Financial assets measured at fair value through profit and loss		
Investments	51,866	51,742

21a Analysis of group net assets between funds (current year)

	General unrestricted £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	55,729	-	-	55,729
Investments	51,866	-	-	51,866
Net current assets	980,764	106,723	-	1,087,487
Net assets at 31 March 2025	1,088,359	106,723	-	1,195,082

21b Analysis of group net assets between funds (prior year)

	General unrestricted £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	7,770	-	-	7,770
Investments	51,742	-	-	51,742
Net current assets	652,615	125,682	16,815	795,112
Net assets at 31 March 2024	712,127	125,682	16,815	854,624

Notes to the financial statements

For the year ended 31 March 2025

22a Movements in funds (current year)

	At 1 April 2024 £	Income & gains £	Expenditure & losses £	At 31 March 2025 £
Restricted funds:				
Health & Wellbeing Alliance (see Note 22)	16,815	80,000	(96,815)	-
Total restricted funds	16,815	80,000	(96,815)	-
Unrestricted funds:				
Designated funds:				
a, RRN Training Standards	47,638	-	-	47,638
b, ACT IT System	58,044	-	-	58,044
c, Salesforce System upgrade	20,000	-	(18,959)	1,041
Total designated funds	125,682	-	(18,959)	106,723
General funds	712,127	3,284,430	(2,908,199)	1,088,358
Funds brought forwards from Respond				-
Total unrestricted funds	837,809	3,284,430	(2,927,158)	1,195,082
Total funds	854,624	3,364,430	(3,023,973)	1,195,082

The narrative to explain the purpose of each fund is given at the foot of the note 21b.

Notes to the financial statements

For the year ended 31 March 2025

22b Movements in funds (prior year)

	At 1 April 2023 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2024 £
Restricted funds:					
Health & Wellbeing Alliance (see Note 22)	18,853	80,000	(82,038)	-	16,815
Total restricted funds	18,853	80,000	(82,038)	-	16,815
Unrestricted funds:					
Designated funds:					
a, RRN Training Standards	60,000	-	(12,362)	-	47,638
b, ACT IT System	-	-	(1,956)	60,000	58,044
c, Salesforce System upgrade	-	-	-	20,000	20,000
Total designated funds	60,000	-	(14,318)	80,000	125,682
General funds	578,396	2,532,175	(2,318,444)	(80,000)	712,127
Total unrestricted funds	638,396	2,532,175	(2,332,762)	-	837,809
Total funds	657,249	2,612,175	(2,414,800)	-	854,624

Purposes of designated funds

a, RRN Training Standards - The fund has been established while the 2nd version of the Restraint Reduction Network Training Standards are being updated and adopted. These Training Standards will become recognised within the sector and organisations will be measured against them. Currently it is anticipated that the new Training Standards will be operational in 2026, having been passed through various levels of external scrutiny.

b, ACT IT System - The fund has been designated to enable a replacement IT system for the submission of certification evidence. The new system will integrate with our current systems in a single and enable us to provide a better service those going through certification.

c, Salesforce System upgrade - A fund has been established to enable work on our Salesforce system so we can take advantage of automation within the system, while improving our stakeholder experience. Both those external and internal stakeholders will see benefits of these system upgrades, while improving our data flow within the system.

Notes to the financial statements

For the year ended 31 March 2025

23 Government Grants
Current Year

	Grant	Total Funds
	Health & Wellbeing Alliance	
	£	£
Income	80,000	80,000
Expenditure	-	-
	<u>80,000</u>	<u>80,000</u>
Unused Grant	<u>80,000</u>	<u>80,000</u>

Prior Year

	Grant	Grant	Grant	Total Funds
	Health & Wellbeing Alliance	Building the Right Support	Experience of Care	
	£	£	£	£
Income	80,000	-	-	80,000
Expenditure	(82,038)	-	-	(82,038)
	<u>(2,038)</u>	<u>-</u>	<u>-</u>	<u>(2,038)</u>
Unused Grant	<u>(2,038)</u>	<u>-</u>	<u>-</u>	<u>(2,038)</u>

24 Operating lease commitments payable as a lessee

The group's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property	
	2025	2024
	£	£
Less than one year	<u>37,008</u>	<u>4,852</u>
	<u>37,008</u>	<u>4,852</u>

The charity and group's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

25 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

Notes to the financial statements

For the year ended 31 March 2025

26 Subsidiary undertaking at acquisition

On (date), the BILD group acquired the charity Respond by means of a transfer of assets. The amount recognised in this transaction was £291k, details of which are presented below.

The aggregate of the assets, liabilities and reserves was:

Assets	597,702
Liabilities	(306,836)
Reserves	<u>290,866</u>

27 Subsidiary undertaking results since acquisition

A summary of the results of the subsidiary for the period from 1 October 2024 - 31 March 2025, which has been included in these

	1 October 2024 - 31 March 2025 £'000
Income from Donations and Legacies	3,436
Income from Charitable Activities	593,380
Investment Income	3,144
Expenditure on Charitable Activities	(505,104)
Net income for the period / Net movement in Funds	<u>94,855</u>

THE BRITISH INSTITUTE OF LEARNING DISABILITIES

England & Wales - Charity number 1019663

Accounts

Company number: 02804429

Charity number: 1019663

British Institute of Learning Disabilities

Report and consolidated financial statements

For the year ended 31 March 2024

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For the year ended 31 March 2024

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Reference and administrative information

For the year ended 31 March 2024

Company number 02804429
Country of incorporation United Kingdom

Charity number 1019663
Country of registration England & Wales

Registered office C/O Respond
Lenta Space
180/186 Kings Cross Road
London
WC1X 9DE

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Fiona Richie	Co-Chair	
Matthew Prothero	Co-Chair	(appointed 6/12/23)
Kevin Elliott		
Lara Holland		
David O'Brien		(appointed 6/12/23)
Dr Jean O'Hara		
Benji O'Reilly		(Resigned 6/12/23)
Dr Ashok Roy		
Teresa Sargent	Treasurer	
Andrea Wiggins		

Company Secretary Mark Walmsley (Resigned 30/6/24)
Dean Farmer (appointed 16/09/2024)

Key management Personnel	Ben Higgins	Chief Executive
	Georgina Jones	Operations Director (resigned 10/11/23)
	Paul Keedwell	Certification Director
	Sarah Leitch	Director of Programme Development
	Clare Stephen	Communications Director
	Mark Walmsley	Business & Finance Director (resigned 30/6/24)

Bankers Lloyds Bank PLC
1 Vicar Street
Kidderminster
WORCESTERSHIRE
DY10 1DH

British Institute of Learning Disabilities

Reference and administrative information

For the year ended 31 March 2024

Solicitors

Stone King LLP
Boundary House
91 Charterhouse Street
LONDON
EC1M 6HR

Auditor

Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
110 Golden Lane
LONDON
EC1Y 0TG

The trustees present their report and the audited financial statements for the year ended 31 March 2024.

Reference and administrative information set out on page 1–2 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Purposes and aims

The Charity's objects are restricted specifically, in each case only for the public benefit to advance education and research relating to learning disabilities, autism or both including those with complex needs associated with behaviour, mental health or physical health (multiple and profound disabilities) in order to improve support for persons with such disabilities.

Our values guide us in everything we do. They are the foundation for the relationships we build with our staff, communities, and partners.

- **Enable – We champion rights**

Championing human rights is at the heart of all of our work. We enable, support and empower people to live the life they choose.

- **Collaboration – We build positive impact together**

We measure our success by the positive impact we have on people's lives. By sharing skills and knowledge, tackling difficult issues and building effective and trusting relationships.

- **Solutions – We find and enable solutions**

We work to understand people's needs and priorities to get the best outcomes for them. We work across systems to bring about lasting change.

- **Knowledge – We balance evidence, expertise and experience**

Summary of Activities

We identify opportunities to improve and promote best practice across these priority areas through all our activities. Our activities include: workforce development and qualifications, events, webinars, communities of practice, resource development and certification. Through these activities, we work to improve quality of life for people with learning disabilities. We also work with partners across the sector, where we have shared and promoted best practice, championed the rights of people with learning disabilities and improved policy impacting on the lives of people with learning disabilities.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees

report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

This year we focused on the charities' four priority areas: Health Inequalities, Homes Not Hospitals, Practice Leadership and Restraint Reduction.

believes people should live in homes within their communities, not in institutions. BILD's **Homes Not Hospitals** activity seeks to influence and support implementation of government(s) policy on deinstitutionalisation and improving community support for people. We work with stakeholders to champion this cause and identify solutions that enable people to access the support they need in their own homes.

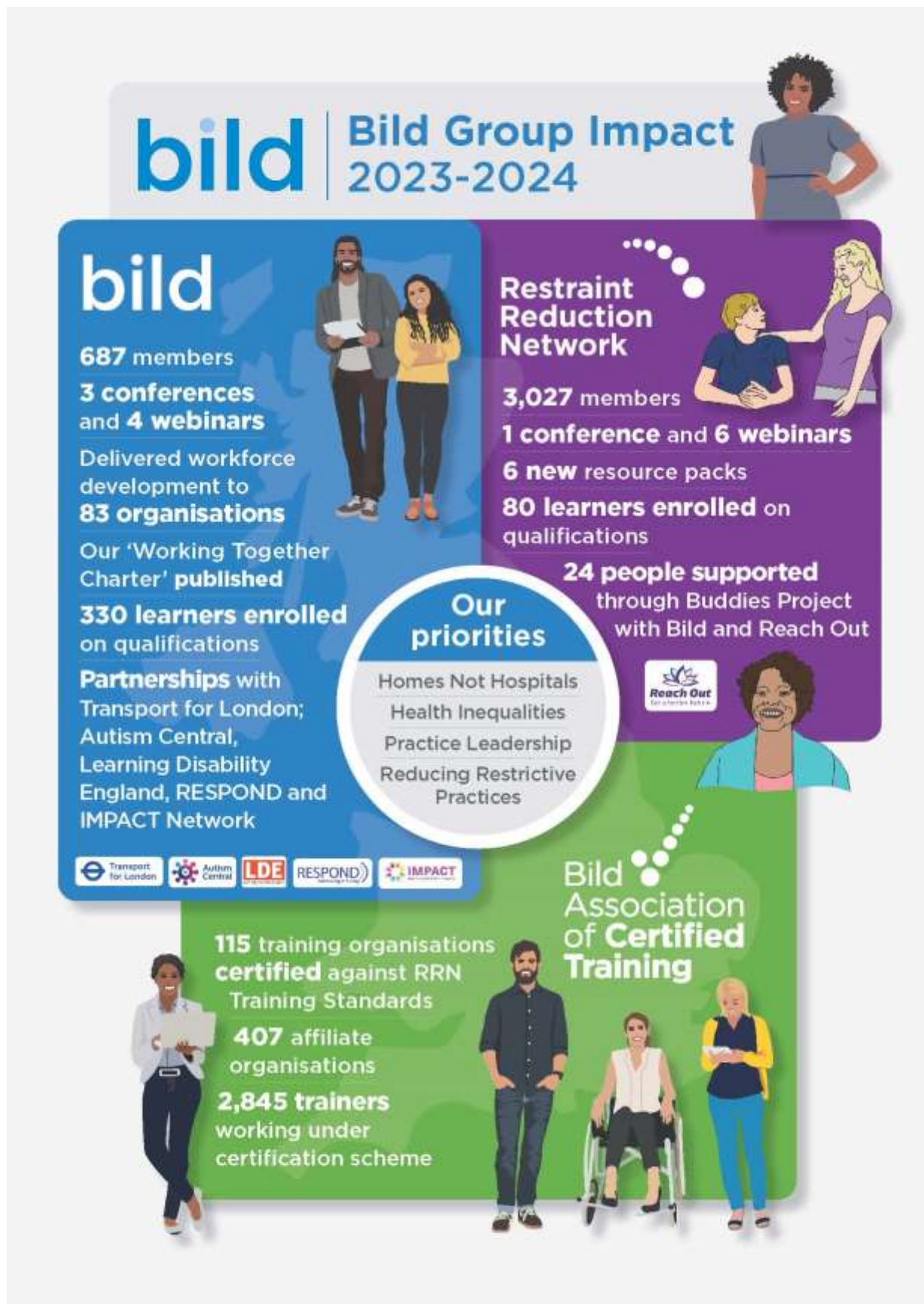
BILD's **Health Inequalities** work grows from our established Growing Older with Learning Disabilities (GOLD) activity, recognising that health inequalities impact people with learning disabilities and autistic people across their lives. We seek to raise the profile of issues of health inequalities, working with partners to identify solutions and improve support to identify and mitigate these inequalities. BILD champions **Practice Leadership** as an evidence-based model that has positive outcomes for staff and the people they support. Practice Leaders coach and support colleagues, improving quality of life for people accessing support by helping staff provide the right kind of support.

We do not make social investments, and we do not make grants to other organisations.

We do not use volunteers.

Achievements and performance

This year we focused on the charities' four priority areas: Health Inequalities, Homes Not Hospitals, Practice Leadership and Restraint Reduction.



British Institute of Learning Disabilities charity (BILD) – Activities

As part of our commitment to developing Practice Leadership, BILD, alongside the Health and Social Care Alliance, developed a new definition of Practice Leadership, and worked to influence the inclusion of Practice Leadership as a non-management pathway within the Department for Health and Social Care's new Social Care Workforce Pathway, published in January 2024.

The BILD Group continues its work on **reducing restrictive practices** in services through the work of the Restraint Reduction Network and BILD Association of Certified Training (ACT). The RRN has a well-established, growing network of members, qualifications in reducing restrictive practices, annual conference, Training Standards and a body of information resources to support practice. BILD ACT is licensed by the RRN to offer the certification of training services where the training involves a restrictive component. Certification aims to help ensure that people are treated with dignity and respect and the people who are there to support them have the right knowledge and skills.

Workforce Development

BILD offers a breadth of workforce development opportunities, guided by our priority areas, for people at all levels of organisations and services, from frontline support to senior leadership.

This year, we worked with more than 83 organisations across Education, Health and Social Care to support workforce and organisational development. Our programmes, which include offerings in Good Support, Positive Behaviour Support (PBS) and Active Support seek to develop the knowledge and skills needed for practitioners to provide excellent support, addressing **health inequalities** and supporting people to live within their communities, in **homes, not hospitals**.

We have continued a major focus on **Practice Leadership** and have updated our popular CAPBS Coaches Programme which provides a foundation in Practice Leadership. The first of its kind, the Coaches Programme has been independently evaluated by Tizard Centre at University of Kent and was rated 'gold' by the Skills for Care Peer Review. This year, we delivered 48 PBS Coaches programmes for practice leaders across Education, Health and Social Care in the UK.

We also updated our Active Support Coaches Programme that provides tools and skills for Practice Leaders in developing teams, carers, and family support.

In early 2024, we also reintroduced our Open Programmes offer, where organisations can purchase individual places for their staff on one of our programmes. Recognising the resourcing and budgetary challenges facing services, the open programmes offer increased flexibility and choice for organisations and services.

Qualifications

BILD continues to receive significant interest in our established PBS BTEC qualifications, offered at Certificate (Level 4) and Diploma (Level 5).

This year, 3 new cohorts started, with 146 learners undertaking certificate and 184 learners undertaking diploma.

Trustees' annual report

For the year ended 31 March 2024

The Diploma Practice Leadership in Positive Behaviour Support furthers our work to develop practice leaders within services. A practice leader is a person with specialist skills and expertise in their field of care and support. They ensure high quality person-centred support that improves quality of life by helping staff provide the right kind of support.

BILD Group's wider qualifications offer grew within the Restraint Reduction Network, with the launch of a new Diploma Practice Leadership in Trauma Informed Practice, alongside the existing Reducing Restrictive Practices Certificate, Diploma Practice Leadership in Reducing Restrictive Practices, Certificate in the HOPE(S) Specialist Practice to Reduce Long Term Segregation (SRF), and Level 5 Diploma for Practice Leadership in the HOPE(S) Model of Care to reduce Long Term Segregation (SRF).

Conferences

BILD's conference programme for the year included the hybrid BILD International Positive Behaviour Support Conference in May 2023, a new in-person conference hosted in partnership with the Restraint Reduction Network and RESPOND in June 2023 and an online Growing Older with Learning Disabilities health inequalities conference in November 2023, with a total of 651 delegates attending across the events.

All our conferences were co-chaired by people with lived experience, and the keynote programmes featured a range of contributors including people with lived experience, family-carers, practitioners, professionals and academics.

Kindness, Connection and Coproduction: Looking for the heart and soul of PBS took place in Newcastle in May 2023, and saw 310 delegates join to explore coproduction in PBS.

Building the right support through trauma informed approaches and relational working was the first BILD conference held in partnership with other charities. Taking place in Birmingham, the sold-out event demonstrated considerable demand for further activity in trauma informed approaches.

The online **Preventing avoidable deaths: Stopping people with learning disabilities dying younger** proved to be our most popular GOLD conference to date, selling out with 184 delegates attending.

Webinars

BILD held four webinars across the year, aligned to Practice Leadership and Health Inequalities with 1207 people attending.

Partnership Working

Good Lives, Good Health with Learning Disability England

This year, BILD partnered with Learning Disability England to write a new chapter for LDE's Good Lives Framework focused on Good Health. BILD hosted two online meetings, one for people with learning disabilities and family carers and another for professionals, and hosted an online survey, to hear about people's experiences of health services and to learn about the problems they can see

in how people with learning disabilities get healthcare. In addition, BILD facilitated two in person workshops at LDE's conferences in Leeds and London.

BILD partners with People First and Transport for London

This year, BILD has partnered with Transport for London (TfL) and People First; a national user-led organisation based in London run by, and for, people with learning difficulties. The project seeks to work with people with lived experience of a learning disability using public transport in London, to help inform future TfL customer initiatives.

As part of the ongoing partnership, BILD will also provide advice and support to TfL to improve awareness and understanding of the needs of people with learning disabilities and autistic people.

Autism Central

BILD is one of several organisations supporting Autism Central, a new peer education programme commissioned by NHS England. Autism Central aims to build knowledge and understanding of autism and empower families and carers to advocate for autistic people they support to get the right understanding and adjustments in place across the services they use. Everything the programme does is informed by or co-produced with autistic people, families and carers.

IMPACT Network

BILD worked with the IMPACT Network, based at University of Birmingham, on the topic of "Support for people with learning disabilities and/or autistic people to come out of long-stay hospitals". Networks were set up across the four UK Nations and BILD was the coordinator for the IMPACT Network in England, made up of people with lived experience and professionals.

The IMPACT Network aims to:

1. Improve practice and outcomes in adult social care at the local level and solve common, yet complex, challenges.
2. Collate practical solutions at the community level to create scalable solutions that inspire and inform change across the UK.

Communities of Practice

BILD seeks to support and facilitate Communities of Practice that support learning by sharing sector knowledge and good practice.

This year saw the relaunch of the UK PBS Alliance, facilitated by BILD. The UK PBSA is a partnership of organisations focused on improving quality of life of people whose behaviour may challenge services, and those providing support, through PBS, active support and practice leadership. It is the umbrella organisation for 15–20 PBS Communities of Practice, reaching across sectors in the UK.

Membership

BILD has an established membership, offering individual, organisational, and lived experience/family carer options. Membership for the year remained steady, totalling 687 at the end of the period.

Trustees' annual report

For the year ended 31 March 2024

Working Together – Strengthening our coproduction activity

BILD aims to work together with people with learning disabilities and autistic people to make sure that we are focussed on the things that matter most to people. We have continued to develop our working together activity this year, through several activities.

Working Together Charter

This year, BILD's Working Together Group published a new Working Together Charter, which sets out how we aim to work together with people.

Our Working Together group helps the BILD Group embed coproduction in everything we do, from making our financial processes more accessible to working on projects with our communications department. Half the members of the group are experts with lived experience and the group is co-chaired by an expert with lived experience and our coproduction lead.

BILD for the Future

BILD for the Future is a group of people with lived experience of a learning disability who meet regularly to advise and support BILD, helping us to focus on the things that matter to people. Key areas of activity for the group this year included discussing how the group can become more diverse and how to make practice leadership more inclusive of people with lived experience. Membership of the group continued to grow this year, and the group met in person in May in addition to monthly online meetings.

Lived Experience Coordinator role

We were delighted this year to appoint a new permanent staff role, Lived Experience Coordinator, to provide additional support to our colleagues with lived experience of a learning disability or autism. The role will improve both administrative support and our ability to ensure reasonable adjustments are in place. This is part of our commitment to ensuring our meaningful coproduction activity is embedded across the organisation.

Restraint Reduction Network Charity (RRN) – Activities

The RNN has an ambitious vision to eliminate the unnecessary use of restrictive practices in health, social care and education. Through this, we seek to create a culture of respect for human rights across services. As a network of committed organisations and individuals, the RNN works towards this mission by sharing learning, developing quality standards and practical tools to support restraint reduction, and by working across sectors to promote culture change.

Training Standards

These Standards, developed by RNN, are endorsed by a wide range of professional bodies, and it is mandated within the Mental Health (Use of Force) Act statutory guidance (2021) that “[restrictive intervention] training providers must be certified as complying with the RNN Training Standards”.

Trustees' annual report

For the year ended 31 March 2024

The NHS (England) contracts require all providers of mental health and learning disability services to ensure all relevant staff receive training in restrictive practices that is certified as complying with the RRN Training Standards and the Care Quality Commission (CQC) expects providers to only use training that is certified as complying with the RRN Training Standards.

Version 2 of the Standards are currently in development and are intended to be easier for people to understand and implement and will include specific considerations for educational settings, including and schools.

Qualifications

The Certificate in Reducing Restrictive Practices and Diploma Practice Leadership in Reducing Restrictive Practices continued into their second year, with 47 learners starting their studies this year.

The HOPE(S) qualifications, run in partnership with NHS Mersey Care, saw 17 learners in the pilot cohort successfully complete the diploma. These qualifications in the HOPE(S) Model of Care to reduce Long Term Segregation (SRF) are the first of their kind.

In addition to RRN's existing qualification offering, 2023 saw the launch of a pilot of a new Diploma Practice Leadership in Trauma Informed Practice. 16 learners commenced study in March 2024.

Projects

The RRN undertook a range of projects this year, including those commissioned by NHS England.

Resource Development Projects

Projects typically involve research and coproducing resources for practitioners and people with lived experience. Those completed this year include:

- Solitary Confinement resources
- Involuntary (secure) transport
- Social Connectivity
- Seni's Law (Use of Force Act) resources
- A restrictive practices resource kit for the Welsh Government
- Care Quality Commission: Reducing Restrictive Practice, 6 Core Strategies

Buddies

The innovative Buddies project, in partnership with the BILD and Reach Out, continued this year with 24 people with learning disabilities and autistic people detained within mental health hospitals, being matched with people who themselves have lived experience of being a hospital inpatient, creating 'friendships like no other'.

This peer support has provided people who are subject to high levels of restrictive practices, including solitary confinement with someone who understands the hospital environment and has no prejudice about their circumstances or control over them.

Trustees' annual report

For the year ended 31 March 2024

Project funding ended in March 2024. However, RRN hopes as more hospitals realise the benefits, we can continue the Buddies Project in future, helping to support even more autistic people and people with learning disabilities on their journey back into their communities.

Events

The annual RRN Conference took place in October 2023, this year focussed on Positive Cultures and Relational Working, with 259 delegates attending. Featuring international speakers, the hybrid conference was co-chaired on both days by people with lived experience and 50% of the speakers in the programme were people with lived experience.

The RRN hosted 6 free webinars throughout the year, covering topics including:

- Psychological Restraint
- Solitary Confinement: Recommendations from Baroness Hollins' 2023 Report
- The role of the human rights officer
- Version 2 of the RRN Training Standards
- Restrictive practices in schools

Membership

The RRN has a well-established, growing network of 3027, members, with 2625 individual members and 402 organisational members. All members must make a pledge of what they are doing to reduce restrictive practices.

Association of Certified Training (ACT) Charity – Activities

ACT is licensed by RRN to offer the certification of training services where the training involves a restrictive component.

It is a legal requirement for specialist mental health services commissioned by NHS England to provide certified training in restraint practices.

There are 115 training organisations certified under the scheme, with a further 32 organisations currently working towards certification.

There are 407 affiliate organisations. Affiliate organisations are service provider organisations that deliver certified training services within their own organisations on behalf of a certificated training service.

In total 2,845 trainers are working under the ACT certification scheme.

There are four levels of scrutiny to ensure the impartiality and objectivity of the assessment process. Training services are required to go through a recertification process every three years. In the intervening period 20% of senior trainers, curricular and affiliated organisations are subject to randomised assessment. 47 organisations have been recertified to date.

Beneficiaries of our services

We have completed an independent evaluation of our buddies programme for people detained in mental health settings with high levels of restrictions. There were powerful soundbites from the patients matched with a peer buddy including 'it gives me a reason to get out of bed in the morning' and 'it gives me hope'. Another patient had not spoken since being detained in a mental health hospital but did start speaking to his buddy.

Financial review

The total surplus for the year amounted to £197,375 compared to a (restated) surplus of £209,112 last year. This included unrealised Investment gain of £6,277 (2023: loss £8,734).

- Restricted income totalled £80,000 (2023 £169,861). Restricted expenditure totalled £82,038 (2023 £140,731), and was comprised of one grant from Learning Disabilities England for the Health and Well-being Alliance programme.
- Unrestricted income totalled £2,525,898 (2023 restated £2,236,932). Unrestricted expenditure totalled £2,332,762 (2023 £2,048,216).

The main source of funding for the Group is from our certification of training organisations, delivering training that uses the Restraint Reduction Training Standards developed by our Restraint Reduction Network charity. This accounts for 30% of our income this year, and an increase of 12% from the previous year. The budget for 24/25 expects this level to be maintained.

Investment Policy and Performance

The Charity currently holds the majority of its cash funds across two accounts, a Treasury Deposit Account, and a Savings account. In the year these funds earned an average return rate of 1.91% (2023 0.01%) which was acceptable to the Trustees given the low level of risk and low market returns available. During the year the Trustees opened an additional savings account to obtain a better interest rate. This is included in the figures above and it is anticipated that returns will be greater in the coming year.

Account	Amount
Equals card cash deposit	25,129
Lloyds (Current Treasury account)	1,140,575
Lloyds (Deposit account)	489,547
CCLA (HSBC CIOF)	509,804
Total	2,165,055

The value of investments in shares and unit trusts has increased by £6,277 – 13.8% (2023 decreased by £8,734 – 16.1%).

Trustees' annual report

For the year ended 31 March 2024

As at 31/3/24

	Unit value	Units	Value
Tesco	£2.966	834	£2,474
JPMF UK Fund	£6.802	7,243.2	£49,268
Total			£51,742

As at 31/3/23

	Unit value	Units	Value
Tesco	£2.657	834	£2,216
JPMF UK Fund	£5.971	7,243.2	£43,465
Total			£45,465

Principal risks and uncertainties

The Trustees are aware of their responsibilities for ensuring that BILD minimises its exposure to risk and provides effective management where risk is identified. The management team have a formal risk management process to assess business risks and implement risk management strategies. This involves identifying the types of risks the Charity faces, categorising them in terms of potential impact and likelihood of occurrence, identifying responsibilities for managing each level of risk, and implementing appropriate risk management strategies at each level.

The Risk Policy is approved by the Board. The Risk Register is regularly reviewed by the Finance Sub Committee, and key risks are reported up to the Board of Trustees. The risk register is regularly reviewed and updated to reflect the risks considered material to the organisation.

The challenging environment within the Education, health and social care sectors continues to remain a key risk to BILD, in particular the tightening of funding from the central government. We aim to mitigate this risk by seek additional income streams and contracts from non-governmental services such as charitable trusts.

We also continue to work with our customers to deliver high quality and flexible training around their specific needs. However it is becoming harder to book in training due to the well documented recruitment and retention challenge for the sector as a whole. We will review our pricing strategies in the coming year to ensure we are maximising funding to cover core costs.

Reserves policy and going concern

Reserves

Each year the Trustees review the Reserves Policy. The Board considers the Charity's exposure to major risks in terms of their likely impact on income sources and planned expenditure in the short to medium term, as well as assessing the best way to manage such risks.

Trustees' annual report

For the year ended 31 March 2024

The reserves policy is set on an individual charity basis, as well as a Group basis for the consolidated financial statements of The British Institute of Learning Disabilities. The policies were approved by Trustees in March 2024.

The target free reserves for each of the group charities should be three months' of full budgeted operational costs. Group reserves policy states that any charity with three months' worth of free reserves will contribute the excess to the group reserves, which is set at a maximum of nine months' worth of group budgeted expenditure for the coming year.

Budgeted unrestricted operating expenditure for the Group is £601k for 24/25, which is £120k below target free reserves. The Trustees will review expenditure on projects within the designated funds, and explore other avenues of income generation during the year in an effort to meet their reserves target.

At 31st March 2024, total consolidated reserves stood at £855k (2023 restated: £657k), of which free reserves totalled £481k (2021: £262k).

Reserves	2024	2023 restated
Total	854,624	657,249
Less tangible fixed assets	(7,770)	(10,932)
Less restricted funds	(16,815)	(18,853)
Less designated funds	(125,682)	(60,000)
Free Reserves	704,357	567,464

BILD	507,412
ACT	67,702
RRN	131,812
Total	704,357

During the year, the level of free reserves is monitored through reporting to the Board.

Going Concern

The trustees consider that there are no material uncertainties about the charitable group's ability to continue as a going concern. This is evidenced by the improving financial performance of the group charities throughout 2023/24 and the subsidiary charities both demonstrating their abilities to become self-funding. The increase in unrestricted reserves for the Group was £121k.

In consideration of going concern, the Trustees' have prepared a high-level budget and cashflow forecast, to the end of November 2025, based on known events and income and cost inflation at 3% for those costs not already contracted. This forecast was approved by the Finance Subcommittee on the 22nd November 2024.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Fundraising

The charity raises its funds through a variety of ways. These include membership subscriptions, commercial agreements with governmental organisations and other commercial entities, Governmental Grants, and individuals registered on our certified qualifications.

The charity doesn't seek funding direct from the public and doesn't engage with commercial fundraising companies undertaken by third parties.

During the year to 31st March 2024, no complaints have been received regarding any of the Charity's fundraising.

As a human rights charity, we always consider those with lived experience in each fundraising activity and have committed to co-producing activities where we can.

Plans for the future

In developing BILD's current strategy and planning our future direction, the Trustees confirm that they have referred to the Charity Commission's guidance on public benefit.

The BILD Group will continue to focus our efforts across the four priority areas of Homes Not Hospitals, Health Inequalities, Practice Leadership and Reducing Restrictive Practices.

We are working towards each priority area having a dedicated annual conference, Community of Practice, workforce development offer, qualification, key project and policy position to ensure BILD takes a comprehensive approach to improving support for people with learning disabilities and autistic people in these areas.

In particular, the upcoming year will provide an opportunity to further widen our establish GOLD activity to consider broader health inequalities, consolidate our work promoting and developing Practice Leadership and strengthening our efforts to improve support for people with learning disabilities so that more people live in homes in their communities rather than in hospitals.

In our work to reduce restrictive practices, developing Version 2 of the Restraint Reduction Network Training Standards and securing funding for a national restraint reduction programme are key priorities for the coming year. We are also exploring potential to do more work with the CJS and prisons to reduce restrictive practices of people with learning disabilities, autism and mental health conditions.

Development of Version 2 of the Training Standards

The RRN has commenced work on version two of the RRN Training Standards. These Standards are endorsed by a wide range of professional bodies, and it is mandated within the Mental Health (Use of Force) Act statutory guidance (2021) that “[restrictive intervention] training providers must be certified as complying with the RRN Training Standards”.

The NHS (England) contract requires all providers of mental health and learning disability services to ensure all relevant staff receive training in restrictive practices that is certified as complying with the RRN Training Standards and the Care Quality Commission (CQC) expects providers to only use training that is certified as complying with the RRN Training Standards.

Version 2 of the Standards are intended to be easier for people to understand and implement and will include specific considerations for educational and school settings.

Respond joins the Bild group

In October 2024, Bild formally welcomed [Respond](#) to the Bild group of charities.

Respond is a national charity that supports people with learning disabilities and autistic people who have experienced trauma. It provides specialist psychotherapy, advocacy and trauma-informed training. Respond joins the three existing charities within the Bild Group – Bild, the [Restraint Reduction Network \(RRN\)](#) and [Bild Association of Certified Training \(ACT\)](#).

The four charities share a common goal: to build a more inclusive society where everyone can enjoy the same rights and opportunities. All charities within the group operate independently with their own Board of Trustees and governance arrangements, while benefiting from pooled back-office functions such as HR, finance and communications.

Structure, governance and management

The Board of Trustees is responsible for the overall governance of the Charity. Trustees are elected by Trustees and approved by members at an Annual General Meeting. At any one time the number of Trustees shall be not less than 4 and not more than 12. Elected Trustees may remain in office for not more than eight years (two four-year terms) before retirement. Trustees may be re-elected on the second anniversary of their retirement.

Positive working relationships and partnerships between Trustees and staff continue to contribute significantly to the achievement of the Charity's aims. Trustees met as a Board six times during the year to review strategy, operational and investment performance and operating plans and budgets.

Trustees' annual report

For the year ended 31 March 2024

The Board delegates the exercise of certain of its powers in connection with the management and administration of the Charity as set out below. This is controlled by regular reporting to the Board so that all decisions made under delegated powers can be ratified by the full Board in due course.

All Trustees give of their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses and related party transactions are disclosed in notes 10 and 11 to the accounts. The Charity has an expenses policy which applies equally to Trustees, Management and Staff. This policy provides guidance on permitted financial limits by category of expenditure and requires all expenses to be approved by a more senior authority.

Remuneration for Key Management personnel is agreed with Trustees on an annual basis, along with the rest of the staff team. If a role becomes vacant, the role description is reviewed and then tested against the market, with independent assessment taken from Croner, who is an adviser to the charity on all Human Resources matters.

Trustees are required to disclose all relevant interests and register them with the Chief Executive and in accordance with the Charity's policy withdraw from decisions where any conflict of interest arises.

Finance Sub-Committee

The Finance Sub-Committee met eleven times during the year. Its membership consists of three Trustee representatives and the senior managers of the Charity. It is responsible for the general financial management and internal control and is also charged with reviewing the strategy, policy, and management of the Charity's investments, and advising the Board of Trustees accordingly. The Committee ensures proper procedures are in place to manage cash resources prudently and to maximise income from liquid resources with due regard to risk while maintaining sufficient funds to meet daily cash requirements. The Committee advises the Board of Trustees for each of the group's charitable entities on the appropriate level of free and designated reserves and of any significant change needed in investment strategy.

Build for the Future

Build for the Future is BILD's advisory group of self-advocates drawn from local and national advocacy organisations. The group has been very successful in commenting on BILD's work and sharing the important issues for their lives.

The group have spent time making sure that they will work in inclusive ways and thinking of issues that they want BILD to look at. They have renamed the group "Build for the Future – sense of belonging."

The members have emphasised that "Teamwork makes the dream work."

Trustees' annual report

For the year ended 31 March 2024

Chief Executive

The Chief Executive is responsible for the day-to-day management of the Charity's affairs and for implementing the strategy and policies agreed by the Board of Trustees. During 2023/24, the Chief Executive was assisted by the Senior Leadership Team and the wider team.

Senior Leadership Team during the year: –

- Ben Higgins – Chief Executive
- Lindsey Allen – Learning Disabilities Manager
- Georgina Jones – Operations Director (Resigned 10th November 2023)
- Edwin Jones – Strategic Lead PBS (Resigned 14th June 2023)
- Paul Keedwell – Certification Director
- Sarah Leitch – Director of Programme Development
- Clare Stephen – Communications Director
- Mark Walmsley – Business & Finance Director (resigned 30th June 2024)
- John White – Head of Training & Qualifications (Appointed 11th December 2023)

The BRITISH INSTITUTE OF LEARNING DISABILITIES is a charitable company limited by guarantee, incorporated on 5th March 1993 and registered as a charity on 2nd April 1993.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Other members of the BILD group are: –

- BILD ASSOCIATION OF CERTIFIED TRAINING Charity Reg (No. 1190461) and a registered company (No. 11721648) limited by guarantee.
- BILD RESTRAINT REDUCTION NETWORK Charity Reg (No. 1187984) and a registered company (No. 11741006) limited by guarantee.

BILD Ltd is the Relevant Legal Entity registered at Companies House as the PSC, and has majority control over both subsidiary charities.

Appointment of trustees

There is an open advert approach for trustee recruitment. We specify any specific skills we need based on skills gap analysis. The selection process is led by the chair and CEO. Beneficiaries are always involved in the selection process. Once trustees are selected they have a trial period before being confirmed at the AGM.

The number of trustees shall not be less than five and not more than 12. Trustees are appointed for a four year term, and shall be eligible for re-election for a second term of four years.

Trustee induction and training

New trustees are inducted by being provided with key information including the role of the trustee, about BILD and the BILD strategy. New trustees also meet with the chair, co-chairs and vice-chairs that are in place at the time, at the start of their tenure. Additional meetings and discussions take place with the CEO and other directors in advance of their first trustee meeting.

Related parties and relationships with other organisations

Trustees are required to disclose all relevant interests and register them with the Chief Executive and in accordance with the Charity's policy withdraw from decisions where any conflict of interest arises.

Organisations we have worked with over the course of the last year include:

- Department of Health & Social Care
- Health Education England
- Learning Disabilities England
- National Autistic Society
- National Development Team for Inclusion
- National Health Service
- Respond
- Welsh Government – Social Services & Integration Directorate
- TfL

Remuneration policy for key management personnel

All Trustees give of their time freely and no Trustee remuneration was paid in the year.

A total of £1,535 (2023: £251) was reimbursed in expenses to 2 (2023: 1) trustees for expenses incurred in attending meetings of trustees. Details of Trustee expenses and related party transactions are disclosed in notes 9 to 11 of the accounts. The Charity has an expenses policy which applies equally to Trustees, Management and Staff. This policy provides guidance on permitted financial limits by category of expenditure and requires all expenses to be approved by a more senior authority.

Remuneration for Key Management personnel is agreed with Trustees on an annual basis, along with the rest of the staff team. If a role becomes vacant, the role description is reviewed and then tested against the market, with independent assessment taken from Croner, who is an adviser to the charity on all Human Resources matters.

Funds held as custodian trustee on behalf of others

BILD does not hold any funds as a custodian.

Statement of responsibilities of the trustees

The trustees (who are also directors of British Institute of Learning Disabilities for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company or group for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2024 was 9 (2023:8). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditor

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The directors' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The trustees' annual report has been approved by the trustees on 5 December 2024 and signed on their behalf by

Fiona Ritchie
Trustee/Co-Chair

Independent auditor's report

To the members of

British Institute of Learning Disabilities

Opinion

We have audited the financial statements of British Institute of Learning Disabilities (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2024 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheets, the consolidated statement of cash flows and the notes to the financial statements, 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 financial statements:

- Give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 March 2024 and of the group's resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011

Basis for 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 group financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' 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 British Institute of Learning Disabilities' 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 trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the trustees' annual report other than the group financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the group financial statements 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. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the group financial statements or our knowledge obtained in the course of 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 this gives rise to a material misstatement in the group financial statements themselves. 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 prescribed by the Companies Act 2006

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

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual 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 group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Act 2011 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- The parent charitable company financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company'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 trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements 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 ISAs (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 financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, 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 are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the group's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;

Independent auditor's report

To the members of

British Institute of Learning Disabilities

- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the group operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the group from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and the charitable

Independent auditor's report

To the members of

British Institute of Learning Disabilities

company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Fleur Holden (Senior statutory auditor)

10 December 2024

for and on behalf of Sayer Vincent LLP, Statutory Auditor
110 Golden Lane, LONDON, EC1Y 0TG

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

Consolidated statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2024

		Unrestricted £	Restricted £	2024 Total £	Unrestricted £	2023 Restated Restricted £	2023 Restated Total £
	Note						
Income from:							
Donations and legacies		54,645	–	54,645	–	–	–
Grants	2	23,049	80,000	103,049	–	169,861	169,861
Charitable activities	3						
Learning services		2,026,158	–	2,026,158	1,765,014	–	1,765,014
Membership & subscriptions		81,199	–	81,199	99,012	–	99,012
Consultancy & projects		315,259	–	315,259	370,791	–	370,791
Other trading activities	4	6,768	–	6,768	2,044	–	2,044
Investments	5	72	–	72	–	–	–
Other – Bank interest		18,748	–	18,748	71	–	71
Total income		2,525,898	80,000	2,605,898	2,236,932	169,861	2,406,793
Expenditure on:							
Grants		–	82,038	82,038	–	140,731	140,731
Charitable activities	6						
Learning services		1,982,736	–	1,982,736	1,691,293	–	1,691,293
Membership & subscriptions		107,894	–	107,894	91,855	–	91,855
Consultancy & projects		242,132	–	242,132	265,068	–	265,068
Total expenditure		2,332,762	82,038	2,414,800	2,048,216	140,731	2,188,947
Net income / (expenditure) before net gains / (losses) on investments		193,136	(2,038)	191,098	188,716	29,130	217,846
Net gains / (losses) on investments		6,277	–	6,277	(8,734)	–	(8,734)
Net income / (expenditure) for the year	7	199,413	(2,038)	197,375	179,982	29,130	209,112
Transfers between funds		–	–	–	29,130	(29,130)	–
Net income / (expenditure) before other recognised gains and losses		199,413	(2,038)	197,375	209,112	–	209,112
Net movement in funds		199,413	(2,038)	197,375	209,112	–	209,112
Reconciliation of funds:							
Total funds brought forward (as restated)	25	638,396	18,853	657,249	429,284	18,853	448,137
Total funds carried forward		837,809	16,815	854,624	638,396	18,853	657,249

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 21a to the financial statements.

Balance sheet

Company no. 02804429

As at 31 March 2024

	Note	The group		The charity	
		2024	2023 Restated	2024	2023 Restated
		£	£	£	£
Fixed assets:					
Tangible assets	11	7,770	10,932	7,770	10,932
Investments	12	51,742	45,465	51,742	45,465
		<u>59,512</u>	<u>56,397</u>	<u>59,512</u>	<u>56,397</u>
Current assets:					
Stock		–	6,315	–	6,315
Debtors	15	615,171	766,973	567,280	694,377
Cash at bank and in hand		2,165,056	2,161,842	1,399,894	1,433,552
		<u>2,780,227</u>	<u>2,935,131</u>	<u>1,967,174</u>	<u>2,134,244</u>
Liabilities:					
Creditors: amounts falling due within one year	16	(1,985,114)	(2,334,279)	(1,474,690)	(1,741,833)
		<u>795,112</u>	<u>600,852</u>	<u>492,484</u>	<u>392,411</u>
Net current assets		<u>795,112</u>	<u>600,852</u>	<u>492,484</u>	<u>392,411</u>
Total assets less current liabilities		<u>854,624</u>	<u>657,249</u>	<u>551,996</u>	<u>448,808</u>
Total net assets		<u>854,624</u>	<u>657,249</u>	<u>551,996</u>	<u>448,808</u>
Funds:	21				
Restricted income funds		16,815	18,853	16,815	18,853
Unrestricted income funds:					
Designated funds		125,682	60,000	20,000	–
Fair value reserve		–	–	–	–
Revaluation reserve		–	–	–	–
General funds		712,127	578,396	515,181	429,955
Non-charitable subsidiary funds		–	–	–	–
		<u>837,809</u>	<u>638,396</u>	<u>535,181</u>	<u>429,955</u>
Total unrestricted funds		<u>837,809</u>	<u>638,396</u>	<u>535,181</u>	<u>429,955</u>
Total funds		<u>854,624</u>	<u>657,249</u>	<u>551,996</u>	<u>448,808</u>

Approved by the trustees on 5 December 2024 and signed on their behalf by

Teresa Sargent
Trustee

Consolidated statement of cash flows

For the year ended 31 March 2024

	Note	2024 £	£	2023 Restated £	£
Cash flows from operating activities					
Net income / (expenditure) for the reporting period (as per the statement of financial activities)		197,375		150,329	
Depreciation charges		6,666		6,072	
(Gains)/losses on investments		(6,277)		8,734	
Dividends from investments		(72)		(71)	
Decrease in stocks		6,315		559	
Decrease in debtors		151,803		253,040	
(Decrease)/ Increase in creditors		(349,165)		40,384	
Net cash provided by operating activities			6,646		459,047
Cash flows from investing activities:					
Dividends from investments		72		71	
Purchase of fixed assets		(3,504)		(7,284)	
Net cash provided by / (used in) investing activities			(3,432)		(7,213)
Change in cash and cash equivalents in the year			3,214		451,834
Cash and cash equivalents at the beginning of the year		2,161,842		1,710,008	
Cash and cash equivalents at the end of the year		2,165,056		2,161,842	
Analysis of cash and cash equivalents					
	At 1 April 2023 £	Cash flows £	Other non- cash changes £	At 31 March 2024 £	
Cash at bank and in hand	2,161,842	3,214	–	2,165,056	
a Total cash and cash equivalents	2,161,842	3,214	–	2,165,056	

1 Accounting policies

a) Statutory information

British Institute of Learning Disabilities is a charitable company limited by guarantee and is incorporated in England and Wales.

The registered office address is C/O Respond, Lenta Space, 180/186 Kings Cross Road, London, WC1X 9DE

b) Basis of preparation

The financial statements have been prepared in accordance with 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) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

These financial statements consolidate the results of the charity and its subsidiary charities, Bild Association of Certified Training Limited and Bild Restraint Reduction Network Limited on a line by line basis. Transactions and balances between BILD and the subsidiary charities have been eliminated from the consolidated financial statements. Balances between the entities are disclosed in the notes of the charity's balance sheet. A separate statement of financial activities, or income and expenditure account, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006. A summary of the result for the year is disclosed in the notes to the accounts.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

f) Donations of gifts, services and facilities

There were no donated services or facilities this year. The charities do not use volunteers.

g) Interest receivable

Interest on funds held in bank accounts and deposit accounts 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.

1 Accounting policies (continued)

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

- Expenditure on charitable activities includes the costs of delivering Learning Services, Membership, Subscriptions, Consultancy and projects. Each expenditure line includes an allocation of Support Costs (see Note K)

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) Grants payable

The Charities do not make grants to other organisations

k) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. Costs of overall direction and administration of charity as a whole, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity

- | | |
|------------------------------|-----|
| ● Learning Services | 85% |
| ● Membership & Subscriptions | 5% |
| ● Consultancy & Projects | 10% |

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

l) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

m) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £250. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- | | |
|-------------------------|-----|
| ● Fixtures and fittings | 25% |
| ● Computer equipment | 33% |

1 Accounting policies (continued)

n) Listed investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading "Net gains/(losses) on investments" in the statement of financial activities. The charity does not acquire put options, derivatives or other complex financial instruments.

Investments in subsidiaries

Investments in subsidiaries are at cost.

o) Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. In general, cost is determined on a first in first out basis and includes transport and handling costs. Provision is made where necessary for obsolete, slow moving and defective stocks. Donated items of stock, held for distribution or resale, are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

p) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

q) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

r) 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. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

s) Financial instruments

The group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

t) Pensions

Pension contributions are payable on behalf of employees to a money purchase scheme. There is an exception for 2 individuals, who are part of the NHS pension scheme. All contributions are charged to the income and expenditure as they become payable.

Notes to the financial statements

For the year ended 31 March 2024

2 Income from grants

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Health & Wellbeing Alliance	–	80,000	80,000	–	169,861	169,861
Welsh Government (RRN)	23,049	–	23,049	–	–	–
	23,049	80,000	103,049	–	169,861	169,861

Both of these grants fall under the Consultancy category of charitable activities. The Health and Wellbeing Alliance was set up by the UK government to assist with UK Government policy development

3 Income from charitable activities

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Learning Services:						
Event registration fees	208,773	–	208,773	1,765,014	–	1,765,014
Student qualification Registration fees	516,051	–	516,051	–	–	–
Training & Conferences	554,097	–	554,097	–	–	–
Application Fees (ACT)	162,484	–	162,484	–	–	–
Annual Assessment fees (ACT)	584,753	–	584,753	–	–	–
Sub-total for Learning Services	2,026,158	–	2,026,158	1,765,014	–	1,765,014
Membership & Subscriptions	81,199	–	81,199	99,012	–	99,012
Sub-total for Membership & subscriptions	81,199	–	81,199	99,012	–	99,012
Consultancy & Projects:						
Buddies (RNN Proejct)	152,146	–	152,146	370,791	–	370,791
Coventry & Warwickshire HA	17,794	–	17,794	–	–	–
Action For Children	22,000	–	22,000	–	–	–
Transport For London	16,600	–	16,600	–	–	–
National Autistic Society	19,425	–	19,425	–	–	–
Liverpool CCG	25,034	–	25,034	–	–	–
Dept of Health & Social Care	14,870	–	14,870	–	–	–
Other Projects & Consultancy <£10k	47,390	–	47,390	–	–	–
Sub-total Consultancy & projects	315,259	–	315,259	370,791	–	370,791
Total income from charitable activities	2,422,616	–	2,422,616	2,234,817	–	2,234,817

4 Income from other trading activities

	Unrestricted £	2024 Total £	Unrestricted £	2023 Total £
Royalties	584	584	2,044	2,044
Book Sales	6,184	6,184	–	–
	6,768	6,768	2,044	2,044

5 Income from investments

	Unrestricted £	2024 Total £	Unrestricted £	2023 Total £
Investment Dividend	72	72	-	-
		-		-
	72	72	-	-

Notes to the financial statements

For the year ended 31 March 2024

6a Analysis of expenditure (current year)

	Learning services	Membership & subscriptions	Consultancy & projects	Restricted Grant costs	Governance costs	Support costs	2024 Total	2023 Total
	£	£	£	£	£	£	£	£
Staff costs (Note 8)	817,760	48,751	70,988	22,153	–	139,687	1,099,339	1,072,439
Other Direct costs	–	6,366	–	–	–	–	6,366	2,515
Travel & Accommodation	188,385	1,291	43,157	–	13,517	23,929	270,279	229,471
Office & Admin	91,224	4,882	3,290	–	600	83,693	183,689	205,099
Professional Fees	544,345	28,149	87,627	–	43,681	24,425	728,227	551,267
Property & Insurance	26,566	–	161	–	1,543	22,561	50,831	41,106
Finance	729	–	–	–	–	11,539	12,268	3,948
Depreciation	–	–	–	–	–	6,666	6,666	6,072
Cost of delivering HWA Grant	–	–	–	57,135	–	–	57,135	77,030
	1,669,009	89,439	205,223	79,288	59,341	312,500	2,414,800	2,188,947
Support costs	265,625	15,625	31,250	–	–	(312,500)	–	–
Governance costs	48,102	2,830	5,659	2,750	(59,341)	–	–	–
Total expenditure 2024	1,982,736	107,894	242,132	82,038	–	–	2,414,800	
Total expenditure 2023	1,691,293	91,855	265,068	140,731	–	–		2,188,947

Notes to the financial statements

For the year ended 31 March 2024

6b Analysis of expenditure (prior year)

	Learning services	Membership & subscriptions	Consultancy & projects	Restricted Grants	Governance costs	Support costs	2023 Total
	£	£	£	£	£	£	£
Staff costs (Note 8)	758,318	46,919	154,211	22,551	–	90,440	1,072,439
Cost of Sales	–	2,515	–	–	–	–	2,515
Travel & Accommodation	209,978	189	747	–	1,431	17,126	229,471
Office & Admin	108,935	5,393	5,433	250	315	84,773	205,099
Professional Fees	347,782	22,632	74,813	36,400	33,314	36,326	551,267
Property & Insurance	24,169	–	1,450	–	917	14,570	41,106
Finance	592	–	–	–	42	3,314	3,948
Depreciation	–	–	–	–	–	6,072	6,072
Cost of delivering HWA Grant	–	–	–	77,030	–	–	77,030
	1,449,774	77,648	236,654	136,231	36,019	252,621	2,188,947
Support costs	214,728	12,631	25,262	–		(252,621)	–
Governance costs	26,791	1,576	3,152	4,500	(36,019)	–	–
Total expenditure 2023	1,691,293	91,855	265,068	140,731	–	–	2,188,947

Notes to the financial statements

For the year ended 31 March 2024

7 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2024 £	2023 £
Depreciation	6,666	6,072
Auditor's remuneration (excluding VAT):		
Audit	10,500	12,500
Independent examination of subsidiary accounts	4,000	3,700
Under provision for prior year audit	3,000	–
Other services	–	4,750
	<u> </u>	<u> </u>

8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2024 £	2023 £
Salaries and wages	941,492	879,910
Redundancy and termination costs	–	16,500
Social security costs	91,086	83,951
Employer's contribution to defined contribution pension schemes	66,024	60,062
Agency Labour	737	32,015
	<u>1,099,339</u>	<u>1,072,438</u>

Redundancy and termination costs were £0 this year (2023 £16,500).

The following number of employees received employee benefits (excluding employer pension costs and employer's national insurance) during the year between:

	2024 No.	2023 No.
£90,000 – £99,999	<u>1</u>	<u>1</u>

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £439,340 (2023: £469,289).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2023: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £1,536 (2023: £251) incurred by 2 (2023: 1) members relating to attendance at meetings of the trustees.

Notes to the financial statements

For the year ended 31 March 2024

9 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 32 (2023: 30).

10 Related party transactions

Bild Restraint Reduction Network and Bild Association of Certified Training are deemed to be under control of the British Institute of Learning Disabilities by virtue of the fact that Bild can appoint at least half of the board for each Charity. As a result, transactions between these organisations are deemed to be related party transactions.

Bild ACT – Bild recharges expenditure to Bild ACT for shared services received via a service level agreement and receives a reduction in costs for the initial set up of Bild ACT. During the period received totaled £350,393 (2023: £378,849). As at March 31 March 2024, £110,885 (2023: £30,442) was outstanding.

Bild RRN – Bild recharges expenditure to Bild RRN for shared services received via a service level agreement. During the period income received totaled £203,930 (2023: £237,901). As at 31 March 2024, £4,665 (2023: £98,389 owed by RRN) was owing to RRN.

BILD ACT pays BILD RRN by way of a licensing agreement for the certification scheme. During the period, payments totaled £149,616 (2023: £134,631). As at 31 March 2024, £17,152 (2023: £12,506) was outstanding.

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

11 Tangible fixed assets

The group and charity	Fixtures and fittings £	Office equipment £	Total £
Cost			
At the start of the year	64,389	153,922	218,311
Additions in year	–	3,504	3,504
At the end of the year	64,389	157,426	221,815
Depreciation			
At the start of the year	64,389	142,990	207,379
Charge for the year	–	6,666	6,666
At the end of the year	64,389	149,656	214,045
Net book value			
At the end of the year	–	7,770	7,770
At the start of the year	–	10,932	10,932

All of the above assets are used for charitable purposes.

Notes to the financial statements

For the year ended 31 March 2024

12 Listed investments

	The group		The charity	
	2024	2023	2024	2023
	£	£	£	£
Fair value at the start of the year	45,465	54,199	45,465	54,199
Net gain / (loss) on change in fair value	6,277	(8,734)	6,277	(8,734)
	51,742	45,465	51,742	45,465
Fair value at the end of the year	51,742	45,465	51,742	45,465

Investments comprise:

	The group		The charity	
	2024	2023	2024	2023
	£	£	£	£
UK Common investment funds	49,268	43,249	49,268	43,249
Shares listed on the London Stock Exchange	2,474	2,216	2,474	2,216
	51,742	45,465	51,742	45,465

13 Subsidiary undertakings

The charity owns the voting rights of two associated charities. These charities are as follows:

– Bild Associated of Certified Training Limited, a company registered in England. The company is 1190461 and the charity registration number is 11721648. The registered office is Birmingham Research Park, 97 Vincent Drive, Edgbaston, Birmingham, B15 2SQ.

– Bild Restraint Reduction Network Limited, a company registered in England. The company number is 1187984 and the charity registration number is 11741006. The registered office address is Birmingham Research Park, 97 Vincent Drive, Edgbaston, Birmingham, B15 2SQ.

The subsidiary charities are used for non-primary purpose trading activities. All activities have been consolidated on a line by line basis in the statement of financial activities. Available profits are distributed under Gift Aid to the parent charity.

A summary of the results of the subsidiary charities are shown below:

Bild Association of Certified Trading Limited

	2024	2023
	£	£
Income from:		
Charitable Activities	747,237	667,564
Expenditure on:		
Charitable Activities	(703,510)	(624,729)
Net movement in funds in the year	43,727	42,835
Funds		
Funds at the beginning of the year	79,450	36,615
Net movement of funds	43,727	42,835
Total funds carried forward	123,177	79,450

Notes to the financial statements

For the year ended 31 March 2024

BILD Restraint Reduction Network

	2024 £	2023 £
Income from: Charitable Activities	502,505	490,318
Expenditure on: Charitable Activities	(449,639)	(436,474)
Net movement in funds in the year	52,866	53,844
Funds		
Funds at the beginning of the year	126,584	72,740
Net movement of funds	52,866	53,844
Total funds carried forward	179,450	126,584

14 Parent charity

The parent charity's gross income and the results for the year are disclosed as follows:

	2024 £	2023 £
Gross income	1,512,049	1,324,760
Result for the year	100,782	51,785
Funds		
Funds at the beginning of the year	451,215	235,063
Net movement of funds	100,782	51,785
Total funds carried forward	551,997	286,848

15 Debtors

	The group 2024 £	2023 £	The charity 2024 £	2023 £
Trade debtors	480,315	608,629	325,033	426,795
Other debtors	31,580	83,645	31,480	66,991
Amounts due from group undertakings	–	–	110,884	128,830
Prepayments & accrued income	103,276	74,699	99,883	71,761
	615,171	766,973	567,280	694,377

16 Creditors: amounts falling due within one year (restated)

	The group		The charity	
	2024	2023	2024	2023
	£	£	£	£
Trade creditors	5,017	100,436	7,147	76,707
Taxation and social security	200,646	193,131	201,255	138,176
Other creditors	122,728	96,618	100,644	87,039
Amounts due to group undertakings	–	–	4,665	–
Accruals	176,627	134,151	127,819	99,373
Deferred income (note 17)	1,480,096	1,809,943	1,033,160	1,340,538
	1,985,114	2,334,279	1,474,690	1,741,833

17 Deferred income (restated)

Deferred income comprises:

	The group		The charity	
	2024	2023	2024	2023
	£	£	£	£
Balance at the beginning of the year	1,809,943	1,801,467	1,340,538	1,532,688
Amount released to income in the year	(1,466,426)	(1,148,030)	(997,021)	(930,845)
Amount deferred in the year	1,136,579	1,156,506	689,643	738,695
	1,480,096	1,809,943	1,033,160	1,340,538

18 Pension schemes

All the employees within the group are employed by the parent company. The company operates a defined contribution pension scheme available to most of its permanent employees. The scheme funds are administered by Standard Life and is independent of the company's finances. During the year, employer contributions totalling £66,023 (2023: £60,062) were made. There were contributions totalling £451 (2023: £7,256) payable to the fund at the balance sheet date.

The Charity also makes contributions to the National Health Service (NHS) Pensions Scheme on behalf of two employees, which is an unfunded, defined benefit scheme. The amount charged against income represents the contributions payable to the scheme in respect of the accounting period.

19 Financial instruments

	2024	2023
	£	£
Financial assets measured at fair value through profit and loss		
Investments	51,742	45,465

20a Analysis of group net assets between funds (current year)

	General unrestricted	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible fixed assets	7,770	–	–	7,770
Investments	51,742	–	–	51,742
Net current assets	652,615	125,682	16,815	795,112
Net assets at 31 March 2024	712,127	125,682	16,815	854,624

Notes to the financial statements

For the year ended 31 March 2024

20b Analysis of group net assets between funds (prior year – restated)

	General unrestricted £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	10,932	–	–	10,932
Investments	45,465	–	–	45,465
Net current assets	521,999	60,000	18,853	600,852
Net assets at 31 March 2023	578,396	60,000	18,853	657,249

21a Movements in funds (current year)

	At 1 April 2023 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2024 £
Restricted funds:					
Health & Wellbeing Alliance (see Note	18,853	80,000	(82,038)	–	16,815
Total restricted funds	18,853	80,000	(82,038)	–	16,815
Unrestricted funds:					
Designated funds:					
a, RRN Training Standards	60,000	–	(12,362)	–	47,638
b, ACT IT System	–	–	(1,956)	60,000	58,044
c, Salesforce System upgrade	–	–	–	20,000	20,000
Total designated funds	60,000	–	(14,318)	80,000	125,682
General funds	578,396	2,532,175	(2,318,444)	(80,000)	712,127
Total unrestricted funds	638,396	2,532,175	(2,332,762)	–	837,809
Total funds	657,249	2,612,175	(2,414,800)	–	854,624

The narrative to explain the purpose of each fund is given at the foot of the note 21b.

21b Movements in funds (prior year – restated)

	At 1 April 2022 £	Income & gains £	Expenditure & losses £	Transfers £	At 1 April 2023 £
Restricted funds:					
Health & Wellbeing Alliance (see Note	18,853	169,861	(140,731)	(29,130)	18,853
Total restricted funds	18,853	169,861	(140,731)	(29,130)	18,853
Unrestricted funds:					
Designated funds:					
Designated fund	60,000	–	–	–	60,000
Total designated funds	60,000	–	–	–	60,000
General funds	369,284	2,236,932	(2,056,950)	29,130	578,396
Total unrestricted funds	429,284	2,236,932	(2,056,950)	29,130	638,396
Total funds	448,137	2,406,793	(2,197,681)	–	657,249

Purposes of designated funds

a, RRN Training Standards – The fund has been established while the 2nd version of the Restraint Reduction Network Training Standards are being updated and adopted. These Training Standards will become recognised within the sector and organisations will be measured against them. Currently it is anticipated that the new Training Standards will be operations in 2025, having been passed through various levels of external scrutiny.

b, ACT IT System – The fund has been designated to enable a replacement IT system for the submission of certification evidence. The new system will integrate with our current systems in a single and enable us to provide a better service those going through certification.

c, Salesforce System upgrade – A fund has been established to enable work on our Salesforce system so we can take advantage of automation within the system, while improving our stakeholder experience. Both those external and internal stakeholders will see benefits of these system upgrades, while improving our data flow within the system.

Notes to the financial statements

For the year ended 31 March 2024

**22 Government Grants
Current Year**

	Grant Health & Wellbeing Alliance	Total Funds
	£	£
Income	80,000	80,000
Expenditure	(82,038)	(82,038)
Unused Grant	-	-

The Health & Wellbeing Alliance was set up by the UK Government to assist with the development of Government Policy. An additional charge of £1,250 has been made in the to cover the cost of individual grant audits from the previous year. This was a request from the Department of Health and Social care (DHSC) and permission was granted to use grant funding to cover this expenditure.

Prior Year

	Grant Health & Wellbeing Alliance	Grant Building the Right Support	Grant Experience of Care	Total Funds
	£	£	£	£
Income	80,000	28,731	32,000	140,731
Expenditure	(80,000)	(28,731)	(32,000)	(140,731)
Unused Grant	-	-	-	-

Additional income of £29,130 has been recognised in the Statement of Financial Activities. This was grants that have been completed in previous periods (going back further than 2021), where the costs had been recognised, but the income had been deferred in error. This has now been rectified and the adjustment transfer of expenditure between Restricted and Unrestricted funds has taken place.

23 Operating lease commitments payable as a lessee

The group's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property 2024	2023
	£	£
Less than one year	4,852	12,302
One to five years	-	11,716
	4,852	24,018

The charity and group's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

24 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

25 Prior Year Adjustment

	The group			The charity		
	Unrestricted	Restricted	31 March 2023 Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Reserves Position						
Funds Previously Reported	474,029	18,853	492,882	267,995	18,853	286,848
			-			-
Adjustments on Restatement						
Release of deferred income for 22-23	61,190	-	61,190	61,190	-	61,190
Release of deferred income for 20-22	100,770	-	100,770	100,770	-	100,770
Prior Year Interest Correction	2,407	-	2,407	-	-	-
Funds Restated	638,396	18,853	657,249	429,955	18,853	448,808
	638,396	18,853	657,249			

Impact on Consolidated Income and Expenditure

Net income as previously reported	147,922	-	147,922
Adjustments on Restatement			
Release of deferred income for 22-23	61,190	-	61,190
Net income as restated	209,112	-	209,112

Explanation for adjustment

A review of deferred income for training contract unearthed a number of contracts that had been completed but income had not been released. As a result, additional income has been recognised in prior years with opening reserves and income figures

26 Post balance sheet events

In October 2024, Bild formally welcomed Respond (registered charity 800862) to the Bild group of charities.

Respond is a national charity (with income of approximately £1.7m pa) that supports people with learning disabilities and autistic people who have experienced trauma. It provides specialist psychotherapy, advocacy and trauma-informed training. Respond joins the three existing charities within the Bild Group – Bild, the Restraint Reduction Network (RRN) and Bild Association of Certified Training (ACT).

The four charities share a common goal: to build a more inclusive society where everyone can enjoy the same rights and opportunities. All charities within the group operate independently with their own Board of Trustees and governance arrangements, while benefiting from pooled back-office functions such as HR, finance and communications.

Bild is the sole member of Respond and the Chair of Respond must also be a Bild Trustee.

THE BRITISH INSTITUTE OF LEARNING DISABILITIES

England & Wales - Charity number 1019663

Accounts

Registered Company Number: 02804429
Registered Charity Number: 1019663

BRITISH INSTITUTE OF LEARNING DISABILITIES

REPORT AND CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

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Reference and Administration Details

Registered Charity Number: 1019663

Registered Company Number: 02804429

Trustees/Directors

Fiona Ritchie OBE
Kevin Elliott
Lara Holland (Appointed 02/12/2022)
Sally Lapsley (Resigned 02/12/2022)
Frederick Mumford FCA (Resigned 02/12/2022)
Simon Mountford (Resigned 02/12/2022)
Dr Jean O'Hara
Benji O'Reilly (Appointed 02/12/2022)
Dr Ashok Roy
Teresa Sargent
Andrea Wiggins

Senior Executive

Mr Ben Higgins
Chief Executive

**Registered Office:
(Principal Office)**

Birmingham Research Park
97 Vincent Drive
Edgbaston
Birmingham B15 2SQ

Auditors:

Sayer Vincent LLP
Invicta House,
108-114 Golden Lane
London, EC1Y 0TL

Bankers:

Lloyds Bank Plc
1 Vicar Street
Kidderminster
Worcestershire DY10 1DH

Solicitors:

Stone King LLP
Boundary House
91 Charterhouse Street
London, EC1M 6HR

Trustees' Annual Report for the year ended 31st March 2023

Executive Summary

In the first full year without lockdown restrictions since the onset of the Covid-19 pandemic, Bild continued to recover our financial position and strengthen our offer and services to meet the needs of customers in the 'new normal'. This includes expanding our blended learning and qualification offers supporting the workforce practice to improve quality of life for people with learning disabilities, continuing to develop our hybrid conference offers, and developing project activity that seeks to both improve the lives of people with learning disabilities and meet demand for increased remote delivery.

Working with a range of partners, we develop programmes, evaluate systems, define standards, and share good practice worldwide. The pandemic also gave Bild the opportunity to review all expenditure streams to ensure delivery was as cost effective as possible and this has been achieved by the hard work of all those involved throughout the entire Bild team.

Bild's values guide us in everything we do. They are the foundation for the relationships we build with our staff, communities, and partners.

- Enable – We champion rights**
 Championing human rights is at the heart of all of our work. We enable, support and empower people to live the life they choose.
- Collaboration – We build positive impact together**
 We measure our success by the positive impact we have on people's lives. By sharing skills and knowledge, tackling difficult issues and building effective and trusting relationships.
- Solutions – We find and enable solutions**
 We work to understand people's needs and priorities to get the best outcomes for them. We work across systems to bring about lasting change.
- Knowledge – We balance evidence, expertise and experience**

The budget for 2022/23 approved by the Trustees was challenging and set out the financial expectations as we looked to expand our commitment to our values.

The organisation continued in its financial recovery from the significant, though short-term, impact of the pandemic. This year's financial results have been very positive for the group, delivering a surplus of £147,922 compared to a surplus of £55,745 in 2022 and £235,447 in 2021.

bild
Who we are and what we do


Trustee's Annual Report for the year ended 31st March 2023

In addition to Bild, the two newer charities (Bild Association of Certified Training (Bild ACT) and Restraint Reduction Network (RRN)) continue to demonstrate their sustainability over the period. Both group and individual charity reserves continue to improve, which resulted in a review, revision and adoption of a new group reserves policies that now meets the demands of the current and future demands of the group. In addition to this, we have reviewed and adopted a new investment policy to run alongside the new reserves policies.

Looking ahead, we are expecting funding to be extremely tight from government sources in the coming years. That said, given the improvement in our reserves and overall offering to our partners and customers, we are confident that the Bild Group has a highly sustainable business model to see us through any tightening of funding.

Restraint Reduction Network

The Restraint Reduction Network (RRN) is a registered charity with an ambitious vision to eliminate the unnecessary use of restrictive practices in health, social care and education. We seek to create a culture of respect for human rights across services; we want services to be safe, dignified and respect people's autonomy and wellbeing. As a network of committed organisations and individuals, the RRN works towards this mission by sharing learning, developing quality standards and practical tools to support restraint reduction, and by working across sectors to promote culture change.

The RRN Training Standards are endorsed by a wide range of professional bodies. It is now mandated within the Mental Health (Use of Force) Act statutory guidance (2021) that "[restrictive intervention] training providers must be certified as complying with the RRN Training Standards". The NHS (England) contract requires all providers of mental health and learning disability services to ensure all relevant staff receive training in restrictive practices that is certified as complying with the RRN Training Standards and the Care Quality Commission (CQC) expects providers to only use training that is certified as complying with the RRN Training Standards.

Over the period, the RRN was further commissioned to deliver projects by NHSE, CQC, and Welsh government - including creating resources on restraint inequalities, patient information relating to the Mental Health (Use of Force) Act and psychological restraint. These projects were led by RRN Manager Alexis Quinn.

Bild Association of Certified Training

Bild Association of Certified Training (ACT) is a registered charity and certification body accredited by United Kingdom Accreditation Service (UKAS) as complying with the ISO 17065:2012 certification standards.

Bild ACT is licensed by the Restraint Reduction Network (RRN) to offer the certification of training services where the training involves a restrictive component.

Certification aims to help ensure that people are treated with dignity and respect and the people who are there to support them have the right knowledge and skills. This is a legal requirement for specialist mental health services commissioned by NHS England and expected by those regulated by the CQC. Certification is available for in-house training and commercial training providers across education, health, and social care.

There are currently 96 training organisations certified under the scheme, with a further 37 working towards certification.

Trustees' Annual Report for the year ended 31st March 2023

It takes approximately one year to work through and achieve certification. Training services are required to go through a recertification process every three years and 20% of senior trainers, curricular and affiliated organisation are assessed over that period.

Bild Activity

Bild Workforce Development

We continue to work with more than eighty organisations across Education, Health and Social Care to support workforce and organisational development.

There continues to be significant interest in our Positive Behaviour Support (PBS) workforce development programmes. Recovery from the pandemic and workforce challenges across all sectors has been strong. This year we have focussed on Practice Leadership. We have delivered over 45 PBS Coaches programmes for practice leaders across Education, Health and Social Care across the United Kingdom.

Our new one day 'PBS and Trauma' and our two-day 'Attachment difficulties and Complex Trauma' programmes were launched in 2022-23 and are proving to be extremely popular across all sectors.

In early 2023, Bild launched a new suite of 'Good Support' workforce development programmes providing a foundation for practitioners and the wider public seeking introductory knowledge on supporting autistic people and people with learning disabilities. The Good Support programmes are all co-produced and co-delivered with people with lived experience, enabling us to ensure the programmes reflect the views of the people we seek to support. It is hoped that this training will expand further throughout 2023-24 to encompass a wider range of topics including sensory environments and health and wellbeing.

Bild Qualifications

The established PBS Diploma and Certificates continue to receive high levels of applicants. Two new cohorts started in the 2022/23 period, making a total of seven cohorts who have commenced study on the programmes.

2022 saw the launch of a pilot of two new qualifications focussed on restraint reduction; the BTEC Level 4 Certificate: Reducing Restrictive Practices and BTEC Level 5 Diploma: Practice Leadership in Reducing Restrictive Practices. These courses have proved very popular, with 2 pilot cohorts commencing since launch.

In partnership with NHS Mersey Care, a new qualification focussed on reducing the use of long term segregation was piloted in autumn 2022. The level 4 Certificate in the HOPE(S) Specialist Practice to Reduce Long Term Segregation (SRF) and Level 5 Diploma for Practice Leadership in the HOPE(S) Model of Care to reduce Long Term Segregation (SRF) are the first qualifications of their kind and being piloted with 18 learners from Mersey Care.

Bild Projects

Trauma-informed Care Project with Respond

Summer 2022 saw the culmination of the National Lottery Funded trauma-informed project, delivered by Bild and Respond. The project consisted of facilitated community of practice meetings of people with lived experience and professionals to discuss the impact of trauma in difference settings.

Trustees' Annual Report for the year ended 31st March 2023

Throughout these meetings, resident artist Henny Beaumont created co-produced images depicting people's experiences, which were then exhibited at Worthing Museum. The project culminated in a series of webinars seeking to deepen understanding of

trauma and its impact on people with learning disabilities and autistic people across education, health and social care, with 2695 people registering to attend across these.

Coventry and Warwickshire project with Respond

Coventry and Warwickshire commissioned the project in 2021, after a survey highlighted the need for trauma informed training within its specialist Autism and Learning Disability workforce. Due to the pandemic and social care recruitment challenges, the delivery of the project started in 2022 into 2023. The project has been coproduced between Bild and Respond, a leading trauma charity. The project will deliver blended introductory learning to commissioned provider services within the Coventry and Warwickshire area. Thirty-three participants have completed the programme with a further 41 in progress.

Peer educators

During the pandemic, Bild received funding from Heath Education England to develop a team of peer educators – family carers who would learn about positive behaviour support and become confident in supporting other family carers to learn about it. Some of these family carers went on to complete Bild Positive Behaviour Support qualifications.

In 2022, we were pleased to receive a small amount of funding to extend this project, so that peer educators could begin providing practical support to other families via drop-in sessions. Today, we have a small group of confident family carer peer educators. Some of our workforce development contracts now include training and support for families, with the valuable input of peer educators delivering training to families and professionals. Bild's peer educator team is currently involved in three projects, including a national project. We believe family carers should be recognised as an important part of the social care workforce, with opportunities to become practice leaders in services.

Buddies

In January 2022 Bild were commissioned by NHSE to pilot a proof-of-concept project, matching 'buddies' - people with lived experience of being detained in a mental health hospital - with current patients within the West Midlands Reach Out Provider collaborative area.

The overwhelming response to the pilot was positive, finding that the buddy relationship is one 'like no other', providing tremendous benefit to patients taking part, offering 'a new sense of hope for their future' and 'a reason to get out of bed in the morning'. Buddies themselves also reported a positive experience, enabling them to grow in confidence in other areas of their lives. The pilot was a successful proof of concept, demonstrated positive impact for patients, buddies and wards.

Subject to funding, Bild, NHSE and Reach Out agree the pilot should be continued to December 2023.

Once for Wales Positive Behaviour Support Resource

We were pleased to finalise and launch the Once for Wales Positive Behaviour Support resources for family carers. The resource pack was commissioned and funded by Improvement Cymru, part of Public Health Wales. Co-produced by Bild, the All Wales Forum of Parents and Carers and families across Wales with lived experience, the resources were designed to upskill and empower families who support individuals with a learning disability throughout their life span.

Trustees' Annual Report for the year ended 31st March 2023

Conferences and Events

The Bild Group held three hybrid conferences throughout 2022, with a total of 850 delegates attending. They were the annual International Positive Behaviour Support Conference 2022; the Bild Growing Older with Learning Disabilities conference and the Restraint Reduction Network annual conference. The hybrid option continues to be popular, with just over half of delegates choosing a remote attendance option.

Membership and Membership Plus

Bild launched a new continuing improvement partner initiative, Membership Plus, to support organisations to embed and sustain cultural change and improvements in workplace practice. Two organisations are now on this pathway. Membership Plus is for organisations who have an existing relationship with Bild and provides support with monitoring and maintaining improvements, translating training into practice. Organisational eligibility to Membership Plus is not linked to current organisational practice, nor is it an endorsement of an organisation by Bild, rather it demonstrates a commitment to work together towards continuous improvement.

International Partnerships

Bild is pleased to continue its work with international partners.

Bild continues its licensing agreement with New Zealand social care provider, Explore, to deliver PBS practitioner and coaches programmes. This is the continuation of a five-year relationship between the organisations.

Throughout the year, Bild and the RRN have provided consultancy services to Spanish social care provider Plena Inclusion, supporting their restraint reduction activity and move to deinstitutionalisation of services.

Objectives and Activities

The objects of the Charity are to advance education and research relating to learning disabilities, autism or both including those with complex needs associated with behaviour, mental health or physical health (multiple and profound disabilities) in order to improve support for persons with such disabilities.

What we stand for: Championing people's rights and enabling excellent support



Trustees' Annual Report for the year ended 31st March 2023

Future Plans

In developing Bild's current strategy and planning our future activities (including reviewing our articles accordingly), the Trustees confirm that they have referred to the Charity Commission's guidance on public benefit.

Bild has identified four priority areas where we intend to focus our efforts over the coming year(s): Homes Not Hospitals, Health Inequalities, Practice Leadership and Reducing Restrictive Practices. Each priority area will have a dedicated annual conference, Community of Practice, workforce development offer and policy position to ensure Bild takes a comprehensive approach to improving support for people with learning disabilities and autistic people in these areas.

Bild believes people should live in homes within their communities, not in institutions. Bild's Homes Not Hospitals activity seeks to influence and support implementation of government(s) policy on deinstitutionalisation and improving community support for people. We will continue to work with stakeholders to champion this cause and identify solutions that enable people to access the support they need in their own homes. We will further develop our training and qualifications offer to support the workforce in improving community support and preventing the need for inpatient admission.

Bild's focus on health inequalities grows from our established work on Growing Older with Learning Disabilities (GOLD) recognising that health inequalities impact people with learning disabilities and autistic people across their lives. We will build on and develop our networks across the sectors, seeking to raise the profile of issues of health inequalities, working with partners to identify solutions and improve workforce training to identify and mitigate these inequalities.

Bild champions this Practice Leadership as an evidence-based model that has positive outcomes for staff and the people they support. Practice Leaders coach and support colleagues, improving quality of life for people accessing support by helping staff provide the right kind of support. The Department for Health and Social Care promotes Practice Leadership within the new Social Care Workforce Pathway, and we believe this is a cost effective and sustainable model for improving support for people. The Bild Group currently offers two diploma-level qualifications in Practice Leadership, in addition to a foundation Coaches programme. We will introduce two new diploma-level practice leadership qualifications and seek to increase uptake of this model across services.

The Bild Group continues its work on reducing restrictive practice in services through the work of the Restraint Reduction Network. We have a well-established, growing network of individual and organisational members, certificate and diploma level qualifications in reducing restrictive practices, annual conference, Training Standards that are mandatory within specific services and recommended in many others, and a body of information resources to support practice in reducing restrictive practices. Priorities in developing this work include producing Version 2 of the Restraint Reduction Network Training Standards and securing funding for a national restraint reduction programme.

Consolidated Financial Review and Results for the Year

The total surplus for the year amounted to £147,922 compared to a surplus of £55,745 last year. This included unrealised Investment losses of £8,734 (2022: gain £4,295).
In summary:

- Restricted income including principal sums totalled £169,861 (2022 £138,910). Restricted expenditure including principal sums totalled £140,731 (2022 £146,532)
- Unrestricted income totalled £2,175,742 (2022 £1,853,383). Unrestricted expenditure totalled £2,048,218 (2022 £1,794,311).

Financial Management Policies

Reserves (group)

As a matter of policy, each year the Trustees review the value of reserves retained in the form of investments, cash and cash equivalents not held for restricted purposes. The Board considers the Charity's exposure to major risks in terms of their likely impact on income sources and planned expenditure in the short to medium term, as well as assessing the best way to manage such risks.

The reserves policy is set on an individual charity basis, as well as a Group basis for the consolidated financial statements of The British Institute of Learning Disabilities. The policies were updated and approved by Trustees in March 2023.

It has been agreed that target free reserves for each of the group charities should be set at no more than three months of full budgeted operational costs including restricted expenditure. Group reserves policy states that any charity with more than three months' worth of free reserves will contribute the excess to the group reserves, which is set at a maximum of nine months' worth of group budgeted expenditure for the coming year.

At 31st March 2023, total consolidated reserves stood at £493k (2022: £345k), of which free reserves totaled £418 (2021: £262k), calculated as follows:

	2023	2022
	£	£
Reserves	492,882	344,960
Less unrestricted fixed assets	(56,397)	(63,919)
Less restricted funds	(18,853)	(18,853)
Free reserves	<u>417,632</u>	<u>262,188</u>

The reserves policy is continually reviewed by the Trustees at a minimum of each financial year. The policy has been re-written and updated to meet the current requirements of the group and to provide a more robust assessment of the current reserves situation. The next date for review of the policy is February 2024.

Investment Policy and Performance

The Charity currently holds the significant majority of its funds in a Treasury Deposit Account. In the year these funds earned an average return rate of 0.01% (2022 0.01%) which was acceptable to the Trustees given the low level of risk and low market returns available. It should be noted that the rate has moved over the year due to the increase in overall interest rates set by the Bank of England.

The value of investments in shares and unit trusts has decreased by £8,734 – 16.1% (2022 increased by £4,295 – 11.6%).

	Unit Value £	2023 Units	Value £	Unit Value £	2022 Units	Value £
Tesco	2.657	834	2,216	2.760	834	2,302
JPMF UK Smaller Companies Fund	5.971	7243.2	43,249	7165	7243.2	51,897
Total			<u>45,465</u>			<u>54,199</u>

Risk Management

The Trustees are aware of their responsibilities for ensuring that BILD minimises its exposure to risk and provides effective management where risk is identified. The management team have implemented a formal risk management process to assess business risks and implement risk management strategies. This has involved identifying the types of risks the Charity faces, categorising them in terms of potential impact and likelihood of occurrence, identifying responsibilities for managing each level of risk, and then implementing appropriate risk management strategies at each level.

A Risk policy has been agreed with the Board as to which evaluated risks are to be reported at Trustees meetings, at Finance Sub Committee meetings and those risks which may be dealt with at management level. The risk register will be continually reviewed and updated to reflect the risks considered material to the organisation.

The challenging environment within the Social Care sector continues to remain a key risk to Bild, in particular the tightening of funding from the central government. We aim to mitigate this risk by seek additional income streams and contracts from non-governmental services, while expanding our qualifications offering to include new subjects.

We also continue to work with our customers to deliver high quality and flexible training around their specific needs, which might be caused by a recruitment and retention challenge for the sector as a whole. We have seen an increase in the move away from group workplace training towards more individual accredited training.

The trustees also recognise that given the current sector volatility, Bild has to maintain a minimum level of fund, so as to meet all of our contracted obligations. This has meant that a revised reserves policy has been instigated to ensure that the group charities all have 3 months' worth of reserves.

Going Concern

The trustees consider that there are no material uncertainties about the charitable group's ability to continue as a going concern. This is evidenced by the improving financial performance of the group charities throughout 2022/23 and the subsidiary charities both demonstrating their

abilities to become self-funding. In addition to this, the large amount of deferred income for services not yet administered gives the trustees confidence that the group has at very least the ability to meet all its obligations in the coming 12-month period.

In consideration of going concern, the Trustees' have prepared a high-level forecast and budget that looks towards the end of October 2024, and includes any known events already planned, plus a prudent level for cost inflation. This has been included at a rate of 4% for those costs not already contracted, which contracted cost increases have been included at those levels. This forecast was approved by the Finance Subcommittee on the 22nd September 2023.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Structure, Governance and Management

For specific details of the Trustees/ Directors, please refer to page 3 of this report, where you will also find details of the Auditors, Solicitors, and Bankers for the Charity.

The financial statements contained within this report comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under the Companies Act 2006 and the Statement of Recommended Practice – Accounting and Reporting by Charities SOROP applicable to charities preparing their accounts in accordance with FRS 102.

THE BRITISH INSTITUTE OF LEARNING DISABILITIES is a registered Charity (No.1019663) and a membership company (No. 2804429) limited by membership guarantees. Its registered office is as shown on page 2.

The Charity is governed by its Memorandum and Articles of Association adopted on 5 March 1993 and last amended on 12 January 2018.

Other members of the BILD group are: -

- BILD ASSOCIATION OF CERTIFIED TRAINING Charity Reg (No. 1190461) and a registered company (No. 11721648) limited by guarantee.
- BILD RESTRAINT REDUCTION NETWORK Charity Reg (No. 1187984) and a registered company (No. 11741006) limited by guarantee.

While there is no share capital, Bild exerts influence over the subsidiary charities by maintaining a majority of the voting rights should it wish so.

Some of the other Organisations we have worked with over the course of the last year: -

- Department of Health & Social Care
- Health Education England
- Learning Disabilities England
- National Autistic Society
- National Development Team for Inclusion
- National Health Service
- Respond
- Welsh Government – Social Services & Integration Directorate

The Board of Trustees is responsible for the overall governance of the Charity. Trustees are elected by Trustees and approved by members at an Annual General Meeting. At any one time the number of Trustees shall be not less than 4 and not more than 20. Elected Trustees may remain in office for not more than eight years (two four-year terms) before retirement. Trustees may be re-elected on the second anniversary of their retirement.

Positive working relationships and partnerships between Trustees and staff continue to contribute significantly to the achievement of the Charity's aims. Trustees met as a Board six times during the year to review strategy, operational and investment performance and operating plans and budgets.

New trustees are inducted by being provided with key information including the role of the trustee, about Bild and the Bild strategy. New trustees also meet with the chair and co-chair at the start of their tenure. Additional meetings and discussions take place with the CEO and other directors in advance of their first trustee meeting.

The Board delegates the exercise of certain of its powers in connection with the management and administration of the Charity as set out below. This is controlled by regular reporting to the Board so that all decisions made under delegated powers can be ratified by the full Board in due course.

All Trustees give of their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses and related party transactions are disclosed in notes 11 and 25 to the accounts. The Charity has an expenses policy which applies equally to Trustees, Management and Staff. This policy provides guidance on permitted financial limits by category of expenditure and requires all expenses to be approved by a more senior authority.

Remuneration for Key Management personnel is agreed with Trustees on an annual basis, along with the rest of the staff team. If a role becomes vacant, the role description is reviewed and then tested against the market, with independent assessment taken from Croner, who is an adviser to the charity on all Human Resources matters.

Trustees are required to disclose all relevant interests and register them with the Chief Executive and in accordance with the Charity's policy withdraw from decisions where any conflict of interest arises.

Fundraising

The charity raises its funds through a variety of ways. These include membership subscriptions, commercial agreements with governmental organisations and other commercial entities, Governmental Grants, and individuals registered on our certified qualifications.

The charity doesn't seek funding direct from the public and doesn't engage with commercial fundraising companies undertaken by third parties.

During the year to 31st March 2023, no complaints have been received regarding any of the Charity's fundraising.

As a human rights charity, we always consider those with lived experience in each fundraising activity and have committed to co-producing activities where we can.

Finance Sub-Committee

In 2022/23, the Finance Sub-Committee met ten times during the year, an increase in the previous year, due to a more regular structure set in place for the year. Its membership consists of three Trustee representatives and the senior managers of the Charity. It is responsible for the general financial management and internal control and is also charged with reviewing the strategy, policy, and management of the Charity's investments, and advising the Board of Trustees accordingly. The Committee ensures proper procedures are in place to manage cash resources prudently and to maximise income from liquid resources with due regard to risk while maintaining sufficient funds to meet daily cash requirements. The Committee advises the Board of Trustees for each of the group's charitable entities on the appropriate level of free and designated reserves and of any significant change needed in investment strategy.

Build for the Future

Build for the Future has been BILD's advisory group of self-advocates drawn from local and national advocacy organisations. The group has been very successful in commenting on BILD's work and sharing the important issues for their lives.

The group have spent time making sure that they will work in inclusive ways and thinking of issues that they want BILD to look at. They have renamed the group "Build for the Future – sense of belonging."

The members have emphasised that "Teamwork makes the dream work."

Chief Executive

The Chief Executive is responsible for the day-to-day management of the Charity's affairs and for implementing the strategy and policies agreed by the Board of Trustees. During 2022/23, the Chief Executive was assisted by the Senior Leadership Team and the wider team.

Trustees' Responsibilities Statements

The trustees (who are also directors of British Institute of Learning Disabilities for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are

also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The directors' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the Trustees on 20th October 2023

And signed on their behalf

Fiona Ritchie OBE
Trustee/Chair

Independent Auditors' Report to The Members Of The British Institute Of Learning Disabilities

Opinion

We have audited the financial statements of British Institute of Learning Disabilities (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2023 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheets, the consolidated statement of cash flows and the notes to the financial statements, 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 financial statements:

- Give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 March 2023 and of the group's resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011

Basis for 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 group financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' 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 British Institute of Learning Disabilities' 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 trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the trustees' annual report other than the group financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the group financial statements 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. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the group financial statements, or our knowledge obtained in the course of 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 this gives rise to a material misstatement in the group financial statements themselves. 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 prescribed by the Companies Act 2006

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

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual 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 group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Act 2011 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- The parent charitable company financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company'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 trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements 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 ISAs (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 financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, 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 are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the group's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the group operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the group from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or

non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Fleur Holden (Senior statutory auditor)

Date: 14th December 2023

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

Consolidated Statement of Financial Activities

For the Year ended 31st March 2023

		2023		
	Note	Unrestricted £	Restricted £	Total £
Income From:				
Donations	3	-	169,861	169,861
Charitable Activities	4	2,173,628	-	2,173,628
Other trading activities	5	2,044	-	2,044
Investments	6	71	-	71
Total Income		2,175,742	169,861	2,345,603
Expenditure on:				
Charitable Activities	7	2,048,216	140,731	2,188,947
Total Expenditure		2,048,216	140,731	2,188,947
Net income before net (losses) on investments		127,526	29,130	156,656
Net (losses) on Investments		(8,734)	-	(8,734)
Transfers between funds		29,130	(29,130)	
Net movement in funds in the year		147,922	-	147,922
Funds at the beginning of the year		326,107	18,853	344,960
Funds at the end of the Year		474,029	18,853	492,882

		2022		
	Note	Unrestricted £	Restricted £	Total £
Income From:				
Donations	3	-	138,910	138,910
Charitable Activities	4	1,852,823	-	1,852,823
Other trading activities	5	-	-	-
Investments	6	560	-	560
Total Income		1,853,383	138,910	1,992,293
Expenditure on:				
Charitable Activities	7	1,794,311	146,532	1,940,843
Total Expenditure		1,794,311	146,532	1,940,843
Net income/ (expenditure) before net gains on investments		59,072	(7,622)	51,450
Net gains on Investments		4,295	-	4,295
Transfers between funds		-	-	
Net movement in funds in the year		63,367	(7,622)	55,745
Funds at the beginning of the year		262,740	26,475	289,215
Funds at the end of the Year		326,107	18,853	344,960

Balance Sheets as at 31st March 2023**Company Number: 02804429**

	Note	Group		Charity	
		2023	2022	2023	2022
		£	£	£	£
Fixed Assets					
Tangible assets	12	10,932	9,720	10,932	9,720
Investments	13	45,465	54,199	45,465	54,199
		<u>56,397</u>	<u>63,919</u>	<u>56,397</u>	<u>63,919</u>
Current Assets					
Stocks	14	6,314	6,873	6,314	6,873
Debtors	15	766,973	1,020,013	694,377	908,808
Cash at Bank & in Hand	18	2,161,842	1,712,415	1,433,552	1,357,375
		<u>2,935,129</u>	<u>2,739,302</u>	<u>2,134,242</u>	<u>2,273,056</u>
Creditors: Amount Falling due within one year	16	(2,498,645)	(2,458,261)	(1,903,791)	(2,101,372)
Net Current Assets		<u>436,484</u>	<u>281,041</u>	<u>230,451</u>	<u>171,684</u>
Net Assets		<u>492,882</u>	<u>344,960</u>	<u>286,848</u>	<u>235,063</u>
Charity funds	19				
Restricted income funds		18,853	18,853	18,436	18,436
Unrestricted income funds					
Designated		60,000	60,000	-	-
Undesignated		414,029	266,107	267,995	217,167
Total funds		<u>492,882</u>	<u>344,960</u>	<u>286,848</u>	<u>235,063</u>

The financial statements were approved and authorised for the issue by the Trustees on 20th October 2023 and signed on their behalf:

Teresa Sargent
Trustee

The notes on pages 23 to 38 form part of these financial statements.

Consolidated Statement of Cash Flows

For the Year Ended 31st March 2023

	Note	2022		2022	
		£	£	£	£
Cash Flows from Operating Activities	23		456,640		516,007
Net cash provided by Operating activities					
Cash Flows from Investing Activities					
Dividends and interest from investments		71		560	
Purchase of fixed assets		<u>(7,284)</u>		<u>(9,609)</u>	
Net Cash used in Investing Activities			(7,213)		(9,049)
Change in cash & Cash Equivalents in the year			<u>449,427</u>		<u>506,958</u>
The Funds of the Charity					
Cash and cash equivalents at the beginning of the year			1,712,415		1,205,457
Cash and cash equivalents at the end of the year	24		<u>2,161,842</u>		<u>1,712,415</u>

Notes to the Financial Statements for the Year Ended 31st March 2023

1. General Information

The British Institute of Learning Disabilities is a company limited by guarantee incorporated in England and Wales. The registered office is Birmingham Research Park, 97 Vincent Drive, Edgbaston, B15 2SQ.

The principal activity of the group is to promote a society where people with disabilities are equal citizens, able to enjoy the same rights and opportunities as everyone else.

The group's presentational and functional currency is GBP. The financial statements are rounded to the nearest pound.

2. Accounting Policies

2.1 Basis of Preparation of Financial Statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

British Institute of Learning Disabilities meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

These financial statements consolidate the results of the charity and its wholly controlled subsidiaries Bild Association of Certified Training Limited and Bild Restraint Reduction Network Limited on a line by line basis. Transactions and balances between the charity and its subsidiaries have been eliminated from the consolidated balance sheet. A separate statement of financial activities, or income and expenditure account, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by section 408 of the companies Act 2006. A summary of the results for the year is disclosed in the notes to the accounts.

The trustees' do not consider that there are sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

2.2 Going Concern

After reviewing the group's forecasts and projections, the Trustees consider that the organisation is better placed to manage the business risks it faces. This position is supported by an improving cash flow, a sufficient level of reserves, and the increasing ability to retain and secure new services. The Trustees therefore have a reasonable expectation that the organisation has sufficient resources to continue in operational existence for the future and believe that there are no material uncertainties that call into doubt the ability of the organisation to continue as a going concern. The organisation therefore continues to adopt the going concern basis in preparing its consolidated financial statements.

2.3 Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

Interest of 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.

2.4 Expenditure

Charitable and Other Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Allocation of Costs

The costs incurred in the general running of the Group which are not directly attributable to the charitable objects of the Group have been split across the Group based on an individual estimated time allocation basis. This will include contributions towards the cost of employment of various staff members, but it should be noted that all the staff are employed by the main charity and the contribution is just a representation of their time allocated to Group charities.

2.5 Government Grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Consolidated Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Consolidated Statement of Financial Activities as the related expenditure is incurred.

2.6 Allocation of Governance & Support Costs

Governance and Support costs are expenditure that isn't directly attributable to specific charitable activities. These costs are re-allocated to each charitable activity, based on the proportion of total charitable activities within the financial period.

2.7 Tangible Fixed Assets and Depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable, and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis: -

- Fixtures and fittings 25%
- Computer equipment 33%

2.8 Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading "Net gains/ (losses) on investment" in the statement of financial activities. The charity does not acquire put options, derivatives, or other complex financial instruments.

2.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. In general, cost is determined on a first in first out basis and includes transport and handling costs. Provision is made where necessary for obsolete, slow moving, and defective stocks.

2.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.11 Cash at Bank and in Hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.12 Liabilities and Provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.13 Financial Instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from Donations

	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Grants	-	-	-	-	138,910	138,910
Government grants	-	169,861	169,861	-	-	-
	-	169,861	169,861	-	138,910	138,910

4. Income from Charitable Activities

	2023			2022		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Learning Services	1,703,824	-	1,703,824	1,496,846	-	1,496,846
Membership & Subscriptions	99,013	-	99,013	82,754	-	82,854
Consultancy & Projects	370,791	-	370,791	273,220	-	273,220
	2,173,628	-	2,173,628	1,852,823	-	1,852,823

5. Income from other Trading Activities

	2023			2022		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Royalties	2,044	-	2,044	-	-	-
Total income	2,044	-	2,044	-	-	-

6. Investment Income

	2023			2022		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Income from investments	71	-	71	560	-	560
Investment Income	71	-	71	560	-	560

7. Analysis of Expenditure on Charitable Activities

	Restricted £	Unrestricted £	Support Costs £	2023 Total £
Learning Services	-	1,498,728	217,149	1,715,877
Membership & Subscriptions	-	53,344	7,840	61,184
Consultancy & Projects	-	209,003	26,132	235,135
Governance	-	22,802	13,216	36,018
Grants	140,731	-	-	140,731
Total expenditure	140,731	1,783,877	264,339	2,188,947

BRITISH INSTITUTE OF LEARNING DISABILITIES

	Restricted	Unrestricted	Support Costs	2022 Total
	£	£	£	£
Learning Services	-	1,111,361	295,566	1,406,927
Membership & Subscriptions	-	39,789	11,368	51,157
Consultancy & Projects	-	238,793	64,418	303,181
Governance	-	25,467	7,579	33,046
Grants	146,532	-	-	146,532
Total expenditure	146,532	1,415,380	378,931	1,940,843

8. Analysis of Support Costs

	2023	2022
	£	£
Staffing	112,290	179,965
Travel & Accommodation	17,127	4,234
Office & Admin	84,774	63,632
Professional Fees	12,976	69,303
Property & Insurance	14,570	38,782
Finance	3,314	7,679
Depreciation	6,072	7,757
Governance	13,216	7,579
	<u>264,339</u>	<u>378,931</u>

9. Auditors' Remuneration

	2023	2022
	£	£
Auditors' remuneration for annual audit of Charity accounts	12,500	9,250
Fees Payable to the auditor in respect of: -		
Independent examination of subsidiary charity accounts	3,700	2,700
Non-audit services	<u>4,750</u>	<u>550</u>

10. Staff Costs

Staff cost were as follows: -

	2023	2022
	£	£
Salaries and wages	879,910	660,882
Redundancy & Termination costs	16,500	-
Social security costs	83,951	60,614
Employer's contribution to defined contribution pension schemes	60,062	44,250
Agency Labour	32,015	-
	<u>1,072,438</u>	<u>765,746</u>

The termination costs incurred during the year have been paid. This was a single and final payment.

The average number of persons employed by the Charity during the years was as follows: -

2023	2022
<u>30</u>	<u>24</u>

All staff members are employed by the Charity; however, costs are transferred to subsidiary charities on a staff time basis.

The number of employees whose employee benefits (excluding employer's national insurance contributions and pension costs) exceeded £60,000 was: -

	2023	2022
	1	1
£90,001 - £100,000	<u>1</u>	<u>1</u>

The total employee benefits including pension contributions of key management personnel were £469,289 (2022: £386,755).

11. Trustees' Remuneration and Expenses

	2023	2022
	£	£
Trustees' remuneration	-	-
Trustees' expenses	288	760
	<u>288</u>	<u>760</u>

3 Trustees have claimed expenses in 2023. In 2022, that number was 4.

12. Tangible Fixed Assets**GROUP AND CHARITY**

	Fixtures, Fittings & Plant	Office Equipment	Total
	£	£	£
Cost			
As at 1st April 2022	64,389	146,638	211,027
Additions	-	7,284	7,284
At 31st March 2023	64,389	153,922	218,311
Depreciation			
As at 1st April 2022	64,389	136,917	201,307
Charge for Year	-	6,072	6,072
At 31st March 2023	64,389	142,990	207,379
Net Book Value			
As at 31st March 2023	-	10,932	10,932
As at 1st April 2022	-	9,720	9,720

13. Listed Investments**GROUP AND CHARITY**

	Value £
Fair value as at 1 st April 2022	54,199
Additions at cost	-
Disposal proceeds	-
Net (loss) on change in fair value	(8,734)
Fair value as at 31st March 2023	45,465
Investments comprise:	
	Value £
UK Common investment funds	43,249
Shares listed on the London Stock Exchange	2,216
	45,465

14. Subsidiary undertakings

The charity owns the voting rights of two subsidiary charities. These charities are as follows: -

- Bild Associate of Certified Training Limited, a company registered in England. The company number is 1190461 and the charity registration number is 11721648. The registered office address is Birmingham Research Park, 97 Vincent Drive, Edgbaston, Birmingham, B15 2SQ.
- Bild Restraint Reduction Network Limited, a company registered in England. The company number is 1187984 and the charity registration number is 11741006. The registered office address is Birmingham Research Park, 97 Vincent Drive, Edgbaston, Birmingham, B15 2SQ.

The subsidiaries are used for additional purpose charitable activities. All activities have been consolidated on a line-by-line basis in the statement of financial activities. All surpluses are retained within the individual charity and used to further charitable purposes.

The Trustees of Bild are not Trustees of either subsidiary, unless specifically appointed to the individual trustee board.

A summary of the financial results are as follows:

Bild Association of Certified Training Limited

	2023 Total £	2022 Total £
Income From: Charitable Activities	667,564	629,073
Total Income	<u>667,564</u>	<u>629,073</u>
Expenditure on: Charitable Activities	624,729	531,705
Total Expenditure	<u>624,729</u>	<u>531,705</u>
Net movement in funds in the year	<u>42,835</u>	<u>97,368</u>
Funds at the beginning of the year	36,615	(60,753)
Funds at the end of the Year	<u><u>79,450</u></u>	<u><u>36,615</u></u>

Bild Restraint Reduction Network Limited

	2023 Total £	2022 Total £
Income From:		
Donations	-	24,965
Charitable Activities	490,318	190,722
Total Income	<u>490,318</u>	<u>215,687</u>
Expenditure on:		
Charitable Activities	436,474	234,298
Total Expenditure	<u>436,474</u>	<u>234,298</u>
Net movement in funds in the year	<u>53,844</u>	<u>(18,611)</u>
Funds at the beginning of the year	72,740	91,351
Funds at the end of the Year	<u><u>126,584</u></u>	<u><u>72,740</u></u>

15. Parent Charity

The parent charity's gross income and results for the year are disclosed as follows: -

	2023 Total £	2022 Total £
Gross Income	1,322,353	1,722,151
Results for the year	<u><u>51,244</u></u>	<u><u>13,038</u></u>

16. Stocks

	2023 £	2022 £
Finished Goods - Books	<u>6,314</u>	<u>6,873</u>

17. Debtors

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade debtors	608,629	984,086	426,795	729,360
Amounts owed by group undertakings	-	-	128,830	145,381
Other debtors	83,645	-	66,991	-
Prepayments & Accrued Income	74,699	35,927	71,761	34,067
	<u>766,973</u>	<u>1,020,013</u>	<u>694,377</u>	<u>908,808</u>

18. Creditors: Amounts Falling Due within One Year

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade creditors	100,436	67,874	76,707	67,874
Taxation & social security	193,131	145,966	138,176	110,929
Other creditors	96,619	125,297	87,039	82,593
Accruals	134,151	216,887	99,373	206,518
Deferred income	1,974,309	1,902,237	1,502,498	1,633,458
	<u>2,498,645</u>	<u>2,458,261</u>	<u>1,903,791</u>	<u>2,101,372</u>

19. Deferred Income

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Balance at beginning of year	1,902,237	1,586,483	1,633,458	1,493,613
Amount released to income in the year	(1,084,434)	(1,433,263)	(869,655)	(1,050,015)
Amount deferred in the year	1,172,506	1,749,017	754,695	1,189,860
Balance at year end	<u>1,990,309</u>	<u>1,902,237</u>	<u>1,518,498</u>	<u>1,633,458</u>

Deferred Income is made up as follows: -

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Membership & Journals	59,303	50,202	59,303	50,202
Certification	346,328	260,479	-	-
Training	1,079,326	950,478	1,079,326	950,478
Qualifications	307,366	400,159	261,883	391,859
Projects	197,986	240,919	117,986	240,919
	<u>1,990,309</u>	<u>1,902,237</u>	<u>1,518,498</u>	<u>1,633,458</u>

20. Financial Instruments

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Investments	45,465	54,199	45,465	54,199

Financial assets measured at fair value through income and expenditure comprise of assets held for investment purposes.

21. Movement in Funds

	As at 1st April 2022	Income & gains	Expenditure & losses	Transfers	As at 31st March 2023
	£	£	£	£	£
Restricted fund:	18,853	169,861	(140,731)	(29,130)	18,853
Unrestricted funds:					
Designated fund	60,000	-	-	-	60,000
General fund	266,107	2,175,742	(2,056,950)	29,130	414,029
Total Unrestricted funds	326,107	2,175,742	(2,056,950)	29,130	474,029
Total funds	344,960	2,345,603	(2,197,681)	-	492,882

For the detail on the funds transfer from the Restricted fund, please see note 25.

	As at 1st April 2021	Income & gains	Expenditure & losses	Transfers	As at 31st March 2022
	£	£	£	£	£
Restricted fund:	26,475	138,910	(146,532)	-	18,853
Unrestricted funds:					
Designated fund				60,000	60,000
General fund	262,740	1,857,678	(1,794,311)	(60,000)	266,107
Total Unrestricted funds	262,740	1,857,678	(1,794,311)	-	326,107
Total funds	289,215	1,996,588	(1,940,843)	-	344,960

The Designated fund of £60,000 has been setup to cover the anticipated expenditure towards updating the Restraint Reduction Network standards. Once approved, the revised standard will replace the current one.

22. Analysis of Net Assets between Funds

Current Year

	General unrestricted	Designated funds	Restricted fund	Total Funds
	£	£	£	£
Tangible fixed assets	10,932	-	-	10,932
Investments	45,465	-	-	45,465
Net current assets	417,631	60,000	18,853	436,484
Net assets at end of year	474,028	60,000	18,853	492,882

Prior Year

	General unrestricted	Designated funds	Restricted fund	Total Funds
	£	£	£	£
Tangible fixed assets	9,720	-	-	9,720
Investments	54,199	-	-	54,199
Net current assets	202,188	60,000	18,853	281,041
Net assets at end of year	262,107	60,000	18,853	344,960

23. Reconciliation of Net Movement in Funds to Net Cash Flows from Operating Activities

	2023 £	2022 £
Net income for the reporting period <i>(as per the statement of financial activities)</i>	147,922	55,745
Depreciation Charges	6,072	7,756
Losses/ (Gains) on Investments	8,734	(4,295)
Dividends & interest from investments	(71)	(560)
Decrease in stocks	559	35,674
Decrease/ (Increase) in debtors	253,040	(127,384)
Increase in creditors	40,384	549,072
Net cash provided by operating activities	456,640	516,007

24. Analysis of Cash and Cash Equivalents

	At 1st April 2021	Cash Flows	Other Changes	At 31st March 2022
	£	£	£	£
Cash at bank in hand	1,712,415	449,427	-	2,161,842
Total Cash & Cash equivalents	1,712,415	449,427	-	2,161,842

25. Government Grants

	Grant 2021_015e	Grant 2021_052	Grant 2022_053b	Total Funds
	Health & Wellbeing Alliance	Building the Right Support	Experience of Care	
	£	£	£	£
Income	80,000	28,731	32,000	140,731
Expenditure	(80,000)	(28,731)	(32,000)	(140,731)
Unused Grant	-	-	-	-

Please note the figures presented are for the 2023 financial year and that there are no comparative figures for the 2022 financial year.

Additional income of £29,130 has been recognised in the Statement of Financial Activities. This was grants that have been completed in previous periods (going back further than 2021), where the costs had been recognised, but the income had been deferred in error. This has now been rectified and the adjustment transfer of expenditure between Restricted and Unrestricted funds has taken place.

26. Pension Commitments

All the employees within the group are employed by the parent company. The company operates a defined contribution pension scheme available to most of its permanent employees. The scheme funds are administered by Stand Life plc and are independent of the company's finances. During the year, employer contributions totalling £60,062 (2022: £44,250) were made. There were contributions totalling £7,256 (2022: £0) payable to the fund at the balance sheet date.

The Charity also makes contributions to the National Health Service (NHS) Pensions Scheme for certain employees, which is an unfunded, defined benefit scheme: -

Past and present employees are covered by the provisions of the two NHS Pension Schemes. Details of the benefits payable and rules of the Schemes can be found on the NHS Pensions website at www.nhsbsa.nhs.uk/pensions. Both are unfunded defined benefit schemes that cover NHS employers, GP practices and other bodies, allowed under the direction of the Secretary of State for Health and Social Care in England and Wales. They are not designed to

be run in a way that would enable NHS bodies to identify their share of the underlying scheme assets and liabilities. Therefore, each scheme is accounted for as if it were a defined contribution scheme: the cost to the NHS body of participating in each scheme is taken as equal to the contributions payable to that scheme for the accounting period.

In order that the defined benefit obligations recognised in the financial statements do not differ materially from those that would be determined at the reporting date by a formal actuarial valuation, the FReM requires that “the period between formal valuations shall be four years, with approximate assessments in intervening years”. An outline of these follows:

a) Accounting valuation

A valuation of scheme liability is carried out annually by the scheme actuary (currently the Government Actuary’s Department) as at the end of the reporting period. This utilises an actuarial assessment for the previous accounting period in conjunction with updated membership and financial data for the current reporting period, and is accepted as providing suitably robust figures for financial reporting purposes. The valuation of the scheme liability as at 31 March 2023, is based on valuation data as 31 March 2022, updated to 31 March 2023 with summary global member and accounting data. In undertaking this actuarial assessment, the methodology prescribed in IAS 19, relevant FReM interpretations, and the discount rate prescribed by HM Treasury have also been used.

The latest assessment of the liabilities of the scheme is contained in the report of the scheme actuary, which forms part of the annual NHS Pension Scheme Accounts. These accounts can be viewed on the NHS Pensions website and are published annually. Copies can also be obtained from The Stationery Office.

b) Full actuarial (funding) valuation

The purpose of this valuation is to assess the level of liability in respect of the benefits due under the schemes (taking into account recent demographic experience), and to recommend contribution rates payable by employees and employers.

The latest actuarial valuation undertaken for the NHS Pension Scheme was completed as at 31 March 2016. The results of this valuation set the employer contribution rate payable from April 2019 to 20.6% of pensionable pay.

The actuarial valuation as at 31 March 2020 is currently underway and will set the new employer contribution rate due to be implemented from April 2024.

27. Operating Lease Commitments

The Charity’s total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods.

	Property	
	2022	2022
	£	£
Less than one year	12,302	12,302
One to five years	11,716	24,976
	<u>24,018</u>	<u>37,278</u>

The assumed rate of interest is 5%. The operating lease is for the Group and the Charity.

28. Related Party Transactions

Bild Restraint Reduction Network and Bild Association of Certified Training are deemed to be under control of the British Institute of Learning Disabilities by virtue of the fact that Bild can appoint at least half of the board for each Charity. As a result, transactions between these organizations are deemed to be related party transactions.

Bild ACT - Bild recharges expenditure to Bild ACT for shared services received via a service level agreement and receives a reduction in costs for the initial set up of Bild ACT. During the period income received totaled £378,849 (2022: £308,528). As at 31 March 2022, £30,442 (2022: £102,703) was outstanding.

Bild RRN - Bild recharges expenditure to Bild RRN for shared services received via a service level agreement. During the period income received totaled £237,901 (2022: £107,468). As at 31 March 2022, £98,389 (2022: £23,343) was outstanding.

Bild ACT pays Bild RRN by way of a licensing agreement for the certification scheme. During the period, payments totaled £134,631 (2022: £124,157). As at 31 March 2023, £12,506 (2022: £15,912) was outstanding.

There were no other payments to related parties during the year (2022: Nil).

THE BRITISH INSTITUTE OF LEARNING DISABILITIES

England & Wales - Charity number 1019663

Accounts

BRITISH INSTITUTE OF LEARNING DISABILITIES

Registered Company Number: 02804429
Registered Charity Number: 1019663

BRITISH INSTITUTE OF LEARNING DISABILITIES

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

BRITISH INSTITUTE OF LEARNING DISABILITIES

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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BRITISH INSTITUTE OF LEARNING DISABILITIES

Reference and Administration Details

Registered Charity Number: 1019663

Registered Company Number: 02804429

Trustees/Directors

Fiona Richie
Kevin Elliott
Sally Lapsley
Frederick Mumford FCA
Simon Mountford
Dr Jean O'Hara
Dr Ashok Roy
Teresa Sargent
Andrea Wiggins

Senior Executive

Mr Ben Higgins
Chief Executive

**Registered Office:
(Principal Office)**

Birmingham Research Park
97 Vincent Drive
Edgbaston
Birmingham B15 2SQ

Auditors:

Bishop Fleming LLP
1-3 College Yard
Worcester WR1 2LB

Bankers:

Lloyds Bank Plc
1 Vicar Street
Kidderminster
Worcestershire DY10 1DH

Solicitors:

Mfg Solicitors LLP
Adam House
Birmingham Road
Kidderminster
Worcestershire DY10 2SA

Trustees Report

Strategic Report (2021/22)

Despite the further challenges and the impact of the Covid-19 pandemic, Bild has continued to demonstrate the ability to adapt to the new financial circumstances and developed a range of project delivery and blended learning offers which work to improve the quality of life for people with learning disabilities and autistic people throughout the year. This also included restarting workplace training programmes, along with in hybrid conferences that had both in person and remote delegates in attendance. Working with a range of partners, we develop programmes, evaluate systems, define standards, and share good practice world-wide. The pandemic also gave Bild the opportunity to review all expenditure streams to ensure delivery was as cost effective as possible and this has been achieved by the hard work of all those involved throughout the entire Bild team.

The budget for 2021/ 2022 approved by Trustees was cautious for Bild given the Covid-19 pandemic was continuing at the start of the financial year. Bild was a highly sustainable organisation prior to Covid and, the pandemic did have a significant short-term impact on Bild (as well as the Bild Association of Training (Bild ACT) and the Bild Restraint Reduction Network (Bild RRN). However, the financial results have been very positive again for the group, delivering a surplus of £61,626 compared to a surplus of £235,447 in 2021 and this reinforces the decision to invest in two additional sustainable charities in the prior periods – both of which are now sustainable. Our reserves have started to recover back towards the desired level set out in the reserves policy.

Despite the pandemic, our pipeline for further work is stronger than ever, and the development of blended learning and qualifications leads us to believe that Bild has a highly sustainable business model for the future.

Positive Behaviour Support (PBS)

Interest in PBS workforce development continues to grow although Covid meant providers were less able to focus on training. Enquiries are now increasing again with schools being a growing market for Bild. We continue to work with more than 100 organisations to support workforce and organisational development.

We now have an established blended learning PBS Diploma and Certificate. This has been successful, and we have enrolled our 5th cohort, in addition we are developing qualifications that will launch during 2022 and early 2023. As we have many family carers currently progressing through the qualification, we are seeking to establish a peer educators programme where family carers support other family carers to learn about PBS and are working to roll out a trauma informed PBS programme with Respond across a Trust. We have an online PBS offer for those customers who prefer that.

The postponed 2020 PBS conference in Glasgow took place in October 2021 in Glasgow and was the first hybrid event consisting of in person delegates and virtual delegates attending via our virtual platform.

Restraint Reduction Network

The Restraint Reduction Network charity aims to eliminate the unnecessary use of restrictive practices. Sir Norman Lamb is patron of the RRN. The RRN steering group brings together people committed to human rights and restraint reduction across the UK and across education health and social care. This includes people with lived experience of restraint, professionals' bodies, government departments and academics.

The RRN training standards have been endorsed by a wide range of professional bodies. They are a requirement of NHS commissioned services and expectation of CQC regulated services. An independent evaluation of the standards has now been published.

BRITISH INSTITUTE OF LEARNING DISABILITIES

The RRN has been commissioned to do a number of projects by NHSE, CQC, and Welsh government - including work on blanket restrictions and post incident support which is available on the website. These projects are led by Alexis Quinn who has lived experience of being restrained.

BILD Association of Certified Training

BILD Association of Certified Training (ACT) is a separate registered charitable organisation from Bild and is a certification body accredited by United Kingdom Accreditation Service (UKAS) as complying with the ISO 17065:2012 certification standards.

ACT is licensed by the Restraint Reduction Network to use the Restraint Reduction Network Training Standards and deliver the Restraint Reduction Network Certification Scheme. There are 69 training organisations certified under the scheme, with a further 41 working towards. It takes approximately one year to work through and achieve certification. Once certified, it lasts for three years and 20% of senior trainers, curricular and affiliated organisation are assessed over that period.

NHS Commissioned services now require certification of training services. CQC also expects regulated services across health and social care to have certified training.

The Oliver McGowan Mandatory Training

This project was funded by Health Education England. This training gives a basic understanding of how to meet the needs of people with learning disabilities, and autistic people. The training has 3 tiers. Tier 1 is for all people who work in health and social care, while Tier 2 is for health and social care workers who primarily support people with learning disabilities and autistic people. Training can be delivered in-person and virtually. It has been co-developed and is co-delivered with experts by experience. The development phase has been completed by March 2021 and both Tier's 1 and 2 training was delivered by the end of November 2021. The training has been independently evaluated by National Development Team for Inclusion (NDTi).

Health inequalities

The Valuing People Alliance is a coalition between BILD, the National Development Team for Inclusion (NDTi) and Learning Disability England (LDE), also working alongside VODG Respond, Paradigm-UK, and other voluntary, community and social enterprise (VCSE). The Valuing People Alliance is part of the VCSE Health and Wellbeing Alliance which is a collaboration between charities and NHS England and Department of Health and Social Care to improve outcomes and address health inequalities. Our CEO represents the HWA on the Building the Right Support Delivery Board chaired by the minister for mental health and social care.

PBS Alliance

We facilitate the PBS Alliance, a partnership of organisations focused on improving the quality of life of people whose behavior may challenge services and those providing support. There are 16 regional PBS networks who are members of the alliance and have regular meetings and webinars. Bild also looks after the web page and resources for the Alliance. There is an expanding schools' group, which aims to establish a shared understanding of PBS in schools, share existing good practice and ideas for development and implementation.

As well, this year:

We have revamped our Bild membership offer to grow our membership. New benefits include access to CPD opportunities and discounts on training. We have also launched a new membership scheme for the Restraint Reduction Network. Membership of RRN is free but requires members to make a pledge.

BRITISH INSTITUTE OF LEARNING DISABILITIES

Consolidated Financial Review and Results for the Year

The total surplus for the year amounted to £61,626 compared to a surplus of £235,447 last year. This included unrealised Investment gains of £4,295 (2021: gain £19,082).
In summary:

- Restricted income including principal sums totalled £138,910 (2021 £138,497). Restricted expenditure including principal sums totalled £146,532 (2021 £115,299)
- Unrestricted income totalled £1,883,552 (2021 £1,242,794). Unrestricted expenditure totalled £1,788,430 (2021 £1,049,627).

Financial Management Policies

Reserves (group)

As a matter of policy, each year the Trustees review the value of reserves retained in the form of investments, cash and cash equivalents not held for restricted purposes. The Board consider the Charity's exposure to major risks in terms of their likely impact on income sources and planned expenditure in the short to medium term, as well as assessing the best way to manage such risks.

The reserves policy is set on a Group basis for the consolidated financial statements of The British Institute of Learning Disabilities. The policy was approved by Trustees in November 2016.

It was agreed that target free reserves of the Group should be set at £350,000, based on three months of full operational costs including restricted expenditure. This is a prudent target which is comparable with the average for large charities (those with incomes more than £500,000).

At 31 March 2022, total consolidated reserves stood at £345k (2021: £289k), of which free reserves totaled £262k (2021: £205k), calculated as follows:

	2022	2021
	£	£
Reserves	344,960	289,215
Less unrestricted fixed assets	(63,919)	(57,772)
Less restricted funds	(18,853)	(26,475)
Free reserves	262,188	205,385

In the previous year, the accumulated reserves were deliberately utilised in the creation of the two new charitable subsidiaries within the Group. Despite the impact of the pandemic, both subsidiaries have started to demonstrate their ability to become self-funding within the two-year period set out at the time of their conception.

Due to the impact of the coronavirus pandemic, reserves have been monitored monthly from April 2021 by the Finance Sub-Committee in greater detail than ever.

The reserves policy is continually reviewed by the Trustees and there has been no change in the current financial period.

Investment Policy and Performance

The Charity currently holds the significant majority of its funds in a Treasury Deposit Account. In the year these funds earned an average return rate of 0.01% (2021 0.01%) which was acceptable to the Trustees given the low level of risk and low market returns available.

BRITISH INSTITUTE OF LEARNING DISABILITIES

The value of investments in shares and unit trusts has increased by £19,082 – 61.9% (2021 increased by £19,082 – 61.9%).

	Unit Value £	2021 Units	Value £	Unit Value £	2020 Units	Value £
Tesco	2.2915	834	1,911	2.288	834	1,908
JPMF UK Smaller Companies Fund	6.6260	7243.2	<u>47,994</u>	3.992	7243.2	<u>28,914</u>
Total			<u>49,905</u>			<u>30,822</u>

Risk Management

The Trustees are aware of their responsibilities for ensuring that BILD minimises its exposure to risk and provides effective management where risk is identified. The management team have implemented a formal risk management process to assess business risks and implement risk management strategies. This has involved identifying the types of risks the Charity faces, categorising them in terms of potential impact and likelihood of occurrence, identifying responsibilities for managing each level of risk, and then implementing appropriate risk management strategies at each level.

A Risk policy has been agreed with the Board as to which evaluated risks are to be reported at Trustees meetings, at Finance Sub Committee meetings and those risks which may be dealt with at management level. The risk register will be continually reviewed and updated to reflect the risks considered material to the organisation.

Going Concern

The trustees consider that there are no material uncertainties about the charitable group's ability to continue as a going concern. This is evidenced by the improving financial performance of the group charities throughout 2021/22 and the subsidiary charities both demonstrating their abilities to become self-funding. In addition to this, the large amount of deferred income for services not yet administered gives the trustees confidence that the group has at very least the ability to meet all its obligations in the coming 12-month period.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Objectives and Activities (2021/22)

"The objects of the Charity are to advance education and research relating to learning disabilities, autism or both including those with complex needs associated with behaviour, mental health or physical health (multiple and profound disabilities) in order to improve support for persons with such disabilities.

What we stand for: Championing people's rights and enabling excellent support







In developing BILD's current strategy and planning our future activities, the Trustees confirm that they have referred to the Charity Commission's guidance on public benefit.

Structure, Governance and Management

THE BRITISH INSTITUTE OF LEARNING DISABILITIES is a registered Charity (No.1019663) and a membership company (No. 2804429) limited by membership guarantees. Its registered office is as shown on page 7.

The Charity is governed by its Memorandum and Articles of Association adopted on 5 March 1993 and last amended on 12 January 2018.

The Board of Trustees is responsible for the overall governance of the Charity. Trustees are elected by Trustees and approved by members at an Annual General Meeting. At any one time the number of Trustees shall be not less than 4 and not more than 20. Elected Trustees may remain in office for not more than eight years (two four year terms) before retirement. Trustees may be re-elected on the second anniversary of their retirement .

Positive working relationships and partnerships between Trustees and staff continue to contribute significantly to the achievement of the Charity's aims. Trustees met as a Board four times during the year to review strategy, operational and investment performance and operating plans and budgets.

The Board delegates the exercise of certain of its powers in connection with the management and administration of the Charity as set out below. This is controlled by regular reporting to the Board so that all decisions made under delegated powers can be ratified by the full Board in due course.

All Trustees give of their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses and related party transactions are disclosed in notes 11 and 25 to the accounts. The Charity has an expenses policy which applies equally to Trustees, Management and Staff. This policy provides guidance on permitted financial limits by category of expenditure and requires all expenses to be approved by a more senior authority.

Trustees are required to disclose all relevant interests and register them with the Chief Executive and in accordance with the Charity's policy withdraw from decisions where any conflict of interest arises.

Finance Sub-Committee

In 2021/22, the Finance Sub-Committee met nine times during the year, a reduction in the previous year, due to a change in staffing and the move to exit the Covid pandemic. Its membership consists of two Trustee representatives and the senior managers of the Charity. It is responsible for the general financial management and internal control and is also charged with reviewing the strategy, policy and management of the Charity's investments, and advising the Board of Trustees accordingly. The Committee ensures proper procedures are in place to manage cash resources prudently and to maximise income from liquid resources with due regard to risk while maintaining sufficient funds to meet daily cash requirements. The Committee advises the Board of Trustees for each of the group's charitable entities on the appropriate level of free and designated reserves and of any significant change needed in investment strategy.

Build for the Future

Build for the Future has been BILD's advisory group of self-advocates drawn from local and national advocacy organisations. The group has been very successful in commenting on BILD's work and sharing the important issues for their lives.

The group have spent time making sure that they will work in inclusive ways and thinking of issues that they want BILD to look at. They have renamed the group "Build for the Future – sense of belonging." The members have emphasised that "Teamwork makes the dream work."

BRITISH INSTITUTE OF LEARNING DISABILITIES

Chief Executive

The Chief Executive is responsible for the day-to-day management of the Charity's affairs and for implementing the strategy and policies agreed by the Board of Trustees. During 2021/22, the Chief Executive was assisted by the Senior Leadership Team and the wider team.

TRUSTEES' RESPONSIBILITIES STATEMENTS

The trustees (who are also directors of British Institute of Learning Disabilities for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Approved by the Trustees on 21st October 2022

And signed on their behalf

Fiona Richie
Trustee/Chair

BRITISH INSTITUTE OF LEARNING DISABILITIES

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE BRITISH INSTITUTE OF LEARNING DISABILITIES

OPINION

We have audited the financial statements of British Institute of Learning Disabilities (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2022 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Charity Balance Sheet, the Consolidated Statement of Cash Flows and the related notes, 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2022 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with requirements of the Companies Act 2006.

BASIS FOR 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Trustees' 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 Group's or the parent charitable company'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 Trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements 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. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of 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 this gives rise to a material misstatement in

BRITISH INSTITUTE OF LEARNING DISABILITIES

the financial statements themselves. 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.

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our knowledge and understanding of the Group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' 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 ISAs (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 financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, 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 detailed below.

- We have considered the nature of the sector, control environment and financial performance;
- We have considered the results of enquiries with management and trustees in relation to their own identification and assessment of the risk of irregularities within the entity; and
- We have reviewed the documentation of key processes and controls and performed walkthroughs of transactions to confirm that the systems are operating in line with documentation.

As a result of these procedures, we have considered the opportunities and incentives that may exist within the organisation for fraud and identified the highest area of risk to be in relation to revenue recognition, with a particular risk in relation to year-end cut off. In common with all audits under ISAs (UK) we are also required to perform specific procedures to respond to the risk of management override.

BRITISH INSTITUTE OF LEARNING DISABILITIES

We have also obtained understanding of the legal and regulatory frameworks that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Charities Act 2011, Charity SORP 2019, FRS 102 and the terms and conditions attaching to material grants received by the Charity. In addition, we considered the provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charity's ability to operate or avoid a material penalty. These included data protection regulations, health and safety regulations and employment legislation.

Our procedures to respond to risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Performing analytical procedures to identify unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reviewing board meeting minutes;
- Enquiring of management in relation to actual and potential claims or litigations;
- Performing detailed transactional testing in relation to the recognition of revenue, specifically grants, with a particular focus around year-end cut off; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgments made in accounting estimates are indicative of potential bias; and evaluating the business rationale of significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from an error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' 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 charitable company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Andrew Wood FCCA (Senior Statutory Auditor) for and on behalf of
Bishop Fleming LLP Chartered Accountants Statutory Auditors,
1-3 College Yard, Worcester, WR1 2LB

15th November 2022

BRITISH INSTITUTE OF LEARNING DISABILITIES

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted £	2022 Restricted £	Total £	Unrestricted £	2021 Restricted £	Total £
Income From:							
Donations & Legacies	3	-	138,910	138,910	157,384	76,000	233,384
Charitable Activities	4	1,852,823	-	1,852,823	1,082,147	62,497	1,144,644
Other trading activities	5	-	-	-	3,182	-	3,182
Investments	6	560	-	560	81	-	81
Total Income		<u>1,853,383</u>	<u>138,910</u>	<u>1,992,293</u>	<u>1,242,794</u>	<u>138,497</u>	<u>1,381,291</u>
Expenditure on:							
Charitable Activities	7	1,794,311	146,532	1,940,843	1,049,627	115,299	1,164,926
Total Expenditure		<u>1,794,311</u>	<u>146,532</u>	<u>1,940,843</u>	<u>1,049,627</u>	<u>115,299</u>	<u>1,164,926</u>
Net (expenditure) before net gains / (losses) on investments		59,072	(7,622)	51,450	193,167	23,198	216,365
Net gains/ (losses) on Investments		4,295	-	4,295	19,082	-	19,082
Transfers between funds					(417)	417	
Net movement in funds in the year		<u>63,367</u>	<u>(7,622)</u>	<u>55,745</u>	<u>211,832</u>	<u>23,615</u>	<u>235,447</u>
Funds at the beginning of the year		262,740	26,475	289,215	50,908	2,860	53,768
Funds at the end of the Year		<u>326,107</u>	<u>18,853</u>	<u>344,960</u>	<u>262,740</u>	<u>26,475</u>	<u>289,215</u>

BRITISH INSTITUTE OF LEARNING DISABILITIES

**CONSOLIDATED BALANCE SHEET
AS AT 31 MARCH 2022**

COMPANY NUMBER: 02804429

	Note	Group		Charity	
		2022	2021	2022	2021
		£	£	£	£
Fixed Assets					
Tangible assets	12	9,720	7,868	9,720	7,868
Investments	13	54,199	49,904	54,199	49,904
		<u>63,919</u>	<u>57,772</u>	<u>63,919</u>	<u>57,772</u>
Current Assets					
Stocks	14	6,873	42,547	6,873	39,779
Debtors	15	1,020,013	892,629	908,808	873,894
Cash at Bank & in Hand	18	1,712,415	1,205,457	1,357,375	1,055,102
		<u>2,739,302</u>	<u>2,140,633</u>	<u>2,273,056</u>	<u>1,968,775</u>
Creditors: Amount Falling due within one year	16	(2,458,261)	(1,909,190)	(2,101,372)	(1,767,930)
Net Current Assets		<u>281,041</u>	<u>231,443</u>	<u>171,684</u>	<u>200,845</u>
Net Assets		<u>344,960</u>	<u>289,215</u>	<u>235,063</u>	<u>258,617</u>
Charity funds	19				
Restricted income funds		18,853	26,475	18,436	26,058
Unrestricted income funds					
Designated		60,000	-	-	-
Undesignated		266,107	262,740	217,167	232,559
Total funds		<u>344,960</u>	<u>289,215</u>	<u>235,063</u>	<u>258,617</u>

The financial statements were approved and authorised for the issue by the Trustees on 21st October 2022 and signed on their behalf:

Teresa Sargent
Trustee

The notes on pages 18 to 30 form part of these financial statements.

BRITISH INSTITUTE OF LEARNING DISABILITIES

**CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	2022	2021
		£	£
Cash Flows from Operating Activities			
Net cash provided by/ (Used in) Operating activities		516,007	851,778
Cash Flows from Investing Activities			
Dividends and interest from investments	560		81
Purchase of fixed assets	<u>(9,609)</u>	<u>(9,049)</u>	<u>(4,389)</u>
			(4,308)
Net Cash provided by/ (Used in) Investing Activities		506,958	847,470
Change in cash & Cash Equivalents in the year		<u>506,958</u>	<u>847,470</u>
The Funds of the Charity			
Cash and cash equivalents at the beginning of the year		1,205,457	357,988
Cash and cash equivalents at the end of the year		<u><u>1,712,415</u></u>	<u><u>1,205,457</u></u>

BRITISH INSTITUTE OF LEARNING DISABILITIES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. GENERAL INFORMATION

The British Institute of Learning Disabilities is a company limited by guarantee incorporated in England and Wales. The registered office is Birmingham Research Park, 97 Vincent Drive, Edgbaston, B15 2SQ.

The principal activity of the group is that of a Charity who aim to promote a society where people with disabilities are equal citizens, able to enjoy the same rights and opportunities as everyone else.

The group's presentational and functional currency is GBP. The financial statements are rounded to the nearest pound.

2. ACCOUNTING POLICES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006..

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

British Institute of Learning Disabilities meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Consolidated Statement of Financial Activities (SOFA) and Consolidated Balance Sheet consolidate the financial statements of the Charity and its subsidiary undertakings. The results of the subsidiaries are consolidated on a line by line basis.

2.2 GOING CONCERN

After reviewing the group's forecasts and projections, the Trustees consider that the organisation is better placed to manage the business risks it faces. This position is supported by an improving cash flow, a sufficient level of reserves, and the increasing ability to retain and secure new services. The Trustees therefore have a reasonable expectation that the organisation has sufficient resources to continue in operational existence for the future and believe that there are no material uncertainties that call into doubt the ability of the organisation to continue as a going concern. The organisation therefore continues to adopt the going concern basis in preparing its consolidated financial statements.

2.3 INCOME

All incoming resources are included in the Consolidated Statement of Financial Activities when the group has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability. Income represents the total invoice value, excluding the value added tax, of goods sold and services rendered during the year.

Grant income is recognised when there is entitlement to the grant, virtual certainty that it will be received and sufficient measurability of the amount. Income is recognised in line with satisfaction of

BRITISH INSTITUTE OF LEARNING DISABILITIES

any performance related conditions that may be attached. Unspent grants are shown on the Balance Sheet.

2.4 EXPENDITURE

Charitable and Other Expenditure

Expenditure is charged to the Statement of Financial Activities on an accruals basis and liabilities are recognised where there is a legal or constructive obligation committing the Group to the expenditure.

Allocation of Costs

The costs incurred in the general running of the Group which are not directly attributable to the charitable objects of the Group have been included under governance.

2.5 GOVERNMENT GRANTS

Government grants relating to tangible fixed assets are treated as deferred income and released to the Consolidated Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Consolidated Statement of Financial Activities as the related expenditure is incurred.

2.6 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis: -

- Fixtures and fittings 25% (previously 10%)
- Computer equipment 33%

2.7 INVESTMENTS

Investments are shown on the Consolidated and Company Balance Sheet at market value. Surpluses or deficits on valuation and sale of investments are credited or charged in the Consolidated Statement of Financial Activities.

2.8 STOCKS

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.9 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

BRITISH INSTITUTE OF LEARNING DISABILITIES

2.10 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.12 FINANCIAL INSTRUMENTS

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. INCOME FROM DONATIONS AND LEGACIES

	2022			2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Grants	-	138,910	138,910	139,202	76,000	215,202
Government grants	-	-	-	18,182	-	18,182
	-	138,910	138,910	157,384	76,000	233,384

BRITISH INSTITUTE OF LEARNING DISABILITIES

4. INCOME FROM CHARITABLE ACTIVITIES

	2022			2021		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Conferences, Training & Publications	1,496,849	-	1,496,849	714,060	-	714,060
Membership & Subscriptions	82,754	-	82,754	85,707	-	85,707
Consultancy Service	273,220	-	273,220	282,380	62,497	344,877
	1,852,823	-	1,852,823	1,082,147	62,497	1,144,644

5. INCOME FROM OTHER TRADING ACTIVITIES

	2022			2021		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Room Hire & Royalties	-	-	-	3,182	-	3,182
Total income	-	-	-	3,182	-	3,182

6. INVESTMENT INCOME

	2022			2021		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Income from investments	560	-	560	81	-	81
Investment Income	560	-	560	81	-	81

BRITISH INSTITUTE OF LEARNING DISABILITIES

7. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Restricted	Unrestricted	Support Costs	2022 Total
	£	£	£	£
Learning Services	-	1,111,361	295,566	1,406,927
Membership & Subscriptions	-	39,789	11,368	51,157
Consultancy Services	-	238,763	64,418	303,181
Governance	-	25,467	7,579	33,046
Grants & Projects	146,532	-	-	146,532
Total expenditure	146,532	1,415,380	378,931	1,940,843

	Restricted	Unrestricted	Support Costs	2021 Total
	£	£	£	£
Learning Services	-	528,274	262,673	790,947
Membership & Subscriptions	-	41,263	23,506	64,769
Consultancy Services	-	102,598	58,446	161,044
Governance	-	20,420	12,447	32,867
Grants & Projects	115,299	-	-	115,299
Total expenditure	115,299	692,555	357,072	1,164,926

BRITISH INSTITUTE OF LEARNING DISABILITIES

8. ANALYSIS OF SUPPORT COSTS

	2022	2021
	£	£
Staffing	166,950	208,812
Travel & Subsistence	4,109	3,801
Professional & Consulting Fees	76,882	9,222
Printing, Postage, Stationery, IT & Telephone	15,288	11,258
Staff Training & Development	5,173	4,411
Resources	2,117	2,816
Operating Leases	-	215
Provisions & Catering	125	203
Recruitment	13,015	-
Insurances	5,263	7,473
Depreciation	7,757	17,552
Maintenance	32,194	19,541
Premises	33,519	56,046
Website	8,278	8,766
Sundries	8,261	6,956
	<u>378,931</u>	<u>357,072</u>

9. AUDITORS' REMUNERATION

	2022	2021
	£	£
Auditors' remuneration for annual audit of Charity accounts	9,250	8,700
Fees Payable to the auditor in respect of: -		
Independent examination of subsidiary charity accounts	2,700	2,550
Non-audit services	<u>550</u>	<u>2,000</u>

10. STAFF COSTS

Staff cost were as follows: -

	2022	2021
	£	£
Salaries and wages	660,882	546,612
Social security costs	60,614	52,245
Employer's contribution to defined contribution pension schemes	<u>44,250</u>	<u>42,352</u>
	<u>765,746</u>	<u>641,209</u>

BRITISH INSTITUTE OF LEARNING DISABILITIES

The average number of persons employed by the Charity during the years was as follows: -

2022	2021
24	22

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was: -

	2022	2021
£100,001 - £110,000	1	-
£90,001 - £100,000	-	1

11. TRUSTEES' REMUNERATION AND EXPENSES

	2022	2021
	£	£
Trustees' remuneration	-	-
Trustees' expenses	760	-
	760	-

12. TANGIBLE FIXED ASSETS

GROUP

	Fixtures, Fittings & Plant	Office Equipment	Total
	£	£	£
Cost			
As at 1st April 2021	64,389	137,029	201,418
Additional	-	9,609	9,609
At 31st March 2022	64,389	146,638	211,027
Depreciation			
As at 1st April 2021	59,892	133,658	193,550
Charge for Year	4,497	3,260	7,757
At 31st March 2022	64,389	136,918	201,307
Net Book Value			
As at 31st March 2022	0	9,720	9,720
As at 1st April 2021	4,497	3,371	7,868

BRITISH INSTITUTE OF LEARNING DISABILITIES

CHARITY

	Fixtures, Fittings & Plant	Office Equipment	Total
	£	£	£
Cost			
As at 1st April 2021	64,389	137,029	201,418
Additional	-	9,609	9,609
At 31st March 2022	64,389	146,638	211,027
Depreciation			
As at 1st April 2021	59,892	133,658	193,550
Charge for Year	4,497	3,260	7,757
At 31st March 2022	64,389	136,918	201,307
Net Book Value			
As at 31st March 2022	0	9,720	9,720
As at 1st April 2021	4,497	3,371	7,868

13. FIXED ASSETS INVESTMENTS

GROUP

	Value £
Valuation as at 1st April 2021	49,904
Increase in Value	4,295
Valuation as at 31st March 2022	54,199

CHARITY

	Value £
Valuation as at 1st April 2021	49,904
Increase in Value	4,295
Valuation as at 31st March 2022	54,199

BRITISH INSTITUTE OF LEARNING DISABILITIES

14. STOCKS

	2022	2021
	£	£
Finished Goods - Books	<u>6,873</u>	<u>42,547</u>

15. DEBTORS

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Trade debtors	1,014,255	829,449	759,529	699,228
Provision for doubtful debts	(30,169)	-	(30,169)	-
Amounts owed by group undertakings	-	-	145,381	111,037
Other debtors	-	16,695	-	19,911
Prepayments & Accrued Income	35,927	46,485	34,067	43,718
	<u>1,020,013</u>	<u>892,629</u>	<u>908,808</u>	<u>873,894</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Trade creditors	67,874	69,036	67,874	69,038
Taxation & social security	145,966	117,001	110,929	71,111
Other creditors	125,297	13	82,593	12
Accruals	216,887	136,657	206,518	134,156
Deferred income	1,902,237	1,586,483	1,633,458	1,493,613
	<u>2,458,261</u>	<u>1,909,190</u>	<u>2,101,372</u>	<u>1,767,930</u>

17. DEFERRED INCOME

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Balance at beginning of year	1,586,483	832,470	1,493,613	756,941
Amount released to income in the year	(1,433,263)	(861,998)	(1,050,015)	(786,469)
Amount deferred in the year	1,749,017	1,616,011	1,189,860	1,523,141
Balance at year end	<u>1,902,237</u>	<u>1,586,483</u>	<u>1,633,458</u>	<u>1,493,613</u>

BRITISH INSTITUTE OF LEARNING DISABILITIES

18. FINANCIAL INSTRUMENTS

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Financial assets measured at fair value through income & expenditure	1,712,415	1,205,457	1,357,375	1,055,102

Financial assets measured at fair value through income and expenditure comprise of cash at bank and in hand.

19. MOVEMENT IN FUNDS

	As at 1st April 2021	Income & gains	Expenditure & losses	Transfers	As at 31st March 2022
	£	£	£	£	£
Restricted fund:	26,475	138,910	(146,532)	-	18,853
Unrestricted funds:					
Designated funds	-	-	-	60,000	60,000
General fund	262,740	1,853,383	(1,814,304)	(60,000)	266,107
Total Unrestricted funds	262,740	1,853,383	(1,814,304)	-	326,107
Total funds	289,215	1,992,293	(1,960,836)	-	344,960

	As at 1st April 2020	Income & gains	Expenditure & losses	Transfers	As at 31st March 2021
	£	£	£	£	£
Restricted fund:	2,860	138,497	(115,299)	417	26,475
Unrestricted funds:					
General fund	50,908	1,261,876	(1,049,627)	(417)	262,740
Total Unrestricted funds	50,908	1,261,876	(1,049,627)	(417)	262,740
Total funds	53,768	1,400,373	(1,164,926)	-	289,215

BRITISH INSTITUTE OF LEARNING DISABILITIES

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Current Year

	General unrestricted	Designated funds	Restricted fund	Total Funds
	£	£	£	£
Tangible fixed assets	9,720	-	-	9,720
Investments	54,199	-	-	54,199
Net current assets	262,188	60,000	18,853	281,041
Net assets at end of year	326,107	60,000	18,853	344,960

Prior Year

	General unrestricted	Designated funds	Restricted fund	Total Funds
	£	£	£	£
Tangible fixed assets	7,868	-	-	7,868
Investments	49,904	-	-	49,904
Net current assets	204,968	-	26,475	231,443
Net assets at end of year	262,740	-	26,475	289,215

21. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOWS FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income for the reporting period <i>(as per the statement of financial activities)</i>	61,626	235,447
Depreciation Charges	7,756	17,552
(Gains) on Investments	(4,295)	(19,082)
Dividends & interest from investments	(560)	(81)
Decrease in stocks	35,674	6,939
(Increase) in debtors	(100,033)	(88,790)
Increase in creditors	515,839	699,793
Net cash (used in)/ provided by operating activities	516,007	851,778

BRITISH INSTITUTE OF LEARNING DISABILITIES

22. ANALYSIS OF CASH AND CASH EQUIVALENTS

	At 1st April 2021	Cash Flows	Other Changes	At 31st March 2022
	£	£	£	£
Cash at bank in hand	1,205,457	506,958	-	1,712,415
Total Cash & Cash equivalents	1,205,457	506,958	-	1,712,415

23. PENSION COMMITMENTS

All the employees within the group are employed by the parent company. The company operates a defined contribution pension scheme available to most of its permanent employees. The scheme funds are administered by Trustees and are independent of the company's finances. During the year, employer contributions totalling £44,250 (2021: £42,352) were made. There were no contributions (2021: £3,607) payable to the fund at the balance sheet date.

The Charity also makes contributions to the National Health Service Pensions Scheme for certain employees, which is an unfunded, defined benefit scheme. This Scheme is closed to new employees. The scheme is not designed to be run in a way that would enable Bild to identify the share of the underlying scheme assets and liabilities. The scheme is accounted for as if it were a defined contribution scheme - the cost of participating in the scheme is taken as equal to the contributions payable to the scheme for the accounting period

The last full actuarial (funding) valuation by the Government Actuary covered the period up until 31 March 2004 and was published in June 2014. These valuations are due to be completed every 4 years. However, formal actuarial valuations for unfunded public service pension schemes were suspended by HM Treasury whilst reforms to public service pension provisions were discussed.

The Scheme Regulations were changed to allow contribution rates to be set by the Secretary of State for Health, with the consent of HM Treasury, and consideration of the advice of the Scheme Actuary and appropriate employee and employer representatives as deemed appropriate. The Public Service Pensions Act 2013 provides a framework to enact these changes for the NHS Pension Scheme and sets out a requirement for future actuarial valuations of the reformed pension scheme which will be introduced on 1 April 2015.

24. OPERATING LEASE COMMITMENTS

The Charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods.

	Property	
	2022	2021
	£	£
Less than one year	12,302	7,225
One to five years	24,976	-
	<u>37,278</u>	<u>7,225</u>

The assumed rate of interest was 1.5%. The operating lease is for the Group and the Charity.

BRITISH INSTITUTE OF LEARNING DISABILITIES

25. RELATED PARTY TRANSACTIONS

Bild Restraint Reduction Network and Bild Association of Certified Training are deemed to be under control of the British Institute of Learning Disabilities by virtue of the fact that Bild can appoint at least half of the board for each Charity. As a result, transactions between these organisations are deemed to be a related party transactions.

Bild ACT - Bild receives income from Bild ACT for shared services received via a service level agreement. During the period income received totaled £308,528 (2021: £202,631), of this amount £59,046 (2021: £nil) has been charged to increase group reserves. At 31 March 2022, £102,703 (2021: £76,194) was outstanding.

Bild RRN - Bild receives income from Bild RRN for shared services received via a service level agreement. During the period income received totaled £107,468 (2021: £86,086). At 31 March 2022, £23,343 (2021: £34,843) was outstanding.

Bild ACT pays Bild RRN by way of a licensing agreement for the certification scheme. During the period, payments totaled £124,157 (2021: £64,965). At 31 March 2022, £15,912 (2021: £35,930) was outstanding.

There were no other payments to related parties during the year (2021: Nil).

THE BRITISH INSTITUTE OF LEARNING DISABILITIES

England & Wales - Charity number 1019663

Accounts

Registered number: 02804429
Charity number: 1019663

BRITISH INSTITUTE OF LEARNING DISABILITIES

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021



BRITISH INSTITUTE OF LEARNING DISABILITIES

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BRITISH INSTITUTE OF LEARNING DISABILITIES

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2021

Trustees	Nigel Beail (resigned 25 November 2020) Colin Dale (resigned 15 April 2021) Alan Jefferson (resigned 25 November 2020) Sally Lapsley Michael McLaughlin (resigned 31 August 2020) Simon Mountford Frederick Mumford Fiona Ritchie (appointed 25 November 2020) Dr Ashok Roy Teresa Sargent (appointed 25 November 2020) Andrea Wiggins (appointed 25 November 2020)
Charity registered number	1019663
Principal office	Birmingham Research Park 97 Vincent Drive Edgbaston Birmingham B15 2SQ
Chief executive officer	Benjamin Higgins
Independent auditors	Bishop Fleming LLP Chartered Accountants 1-3 College Yard Worcester WR1 2LB
Bankers	Lloyds Bank PLC 1 Vicar Street Kidderminster Worcestershire DY10 1DH
Solicitors	mfg Solicitors LLP Adam House Birmingham Road Kidderminster Worcestershire DY10 2SA

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

The Trustees present their annual report together with the audited financial statements of the Charity for the year 1 April 2020 to 31 March 2021.

Despite challenges and impact of the Covid-19 pandemic and the impact on our ability to deliver face to face training, Bild has continued to demonstrate the ability to adapt to the new financial circumstances and developed a range of project delivery and blended learning offers which work to improve the quality of life for people with learning disabilities and/or autistic people throughout the year. Working with a range of partners, we develop programmes, evaluate systems, define standards, and share good practice world-wide. The pandemic also gave Bild the opportunity to review all expenditure streams to ensure delivery was as cost effective as possible and this has been achieved by the hard work of all those involved throughout the entire Bild team.

The budget for 20/21 approved by Trustees was cautious for Bild given the Covid-19 pandemic was just starting. Bild was a highly sustainable organisation prior to Covid and, the pandemic did have a significant short-term impact on Bild (as well as the Bild Association of Training (Bild ACT) and the Bild Restraint Reduction Network (Bild RRN). However, the financial results have been very positive for the group, delivering a surplus of £235,447 compared to a deficit of £158,668 in 2020 and this reinforces the decision to invest in two additional sustainable charities in the prior periods. Our reserves have started to recover back towards the desired level set out in the reserves policy.

Following the maturation of the Certification scheme over the last 2 years, along with the continued interest shown in our workforce training and Organisational development programmes, Bild has led on a significant number of projects in the period. Furthermore, despite the pandemic, our pipeline for further work is stronger than ever, and the development of online blended delivery models leads us to believe that Bild has a highly sustainable business model for the future.

Positive Behaviour Support (PBS)

Interest in PBS workforce development continues to grow although Covid meant providers were focused on other things and training in general was put on the back burner. Enquiries are now increasing again with schools being a growing market for PBS. We are currently working with more than 100 organisations to support workforce and organisational development.

We have established a new blended learning PBS Diploma and Certificate. This has been successful than and we are now enrolling our 4th cohort, in addition we are developing new practice leaders programmes to enrol in January 2022. We have many family carers currently progressing through the qualification. We also have established a peer educators programme where family carers support other family carers to learn about PBS and are working to roll out a trauma informed PBS programme with Respond across a Trust. We have an online PBS offer for those customers who prefer that.

We had to postpone and eventually cancel plans for the 2020 conference in Glasgow due to Covid-19 and instead set up our first virtual conference in September 2020, attended by almost 500 delegates. The postponed conference will now take place in October 2021 in Glasgow and will be a hybrid event consisting of in person delegates and virtual delegates attending via our virtual platform.

Bild Restraint Reduction Network

The Restraint Reduction Network charity aims to eliminate the unnecessary use of restrictive practices. Sir Norman Lamb is patron of the RRN. The RRN steering group brings together people committed to human rights and restraint reduction across the UK and across education health and social care. This includes people with lived experience of restraint, professionals' bodies, government departments and academics.

The RRN training standards have been endorsed by a wide range of professional bodies. They are a requirement of NHS commissioned services and expectation of CQC regulated services. An independent evaluation of the standards has been commissioned.

The RRN has been commissioned to do a number of projects by NHSE, CQC, and Welsh government - including work of blanket restrictions. These projects are led by Alexis Quinn who has lived experience of being restrained.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

Bild Association of Certified Training

Bild Association of Certified Training (ACT) is a separate registered charitable organisation from Bild and is a certification body accredited by United Kingdom Accreditation Service (UKAS) as complying with the ISO 17065:2012 certification standards.

ACT is licensed by the Restraint Reduction Network to use the Restraint Reduction Network Training Standards and deliver the Restraint Reduction Network Certification Scheme. There are 59 training organisations certified under the scheme, with a further 41 working towards. It takes approximately one year to work through and achieve certification. Once certified, it lasts for three years and 20% of senior trainers, curricular and affiliated organisation are assessed over that period.

NHS Commissioned services now require certification of training services. CQC also expects regulated services across health and social care to have certified training.

The Oliver McGowan Mandatory Training

This project was funded by Health Education England. This training gives a basic understanding of how to meet the needs of people with learning disabilities, and autistic people. The training has 2 tiers. Tier 1 is for all people who work in health and social care, while Tier 2 is for frontline health and social care employees. Training can be delivered in-person and virtually. It has been co-developed and is co-delivered with experts by experience. The development phase has been completed by March 2021 and both Tier's 1 and 2 training being delivered by the end of November 2021. The training has been independently evaluated by National Development Team for Inclusion (NDTi).

Improving the health and wellbeing of people with learning disabilities

The Valuing People Alliance is a coalition between Bild, the National Development Team for Inclusion (NDTi) and Learning Disability England (LDE), also working alongside the Challenging Behaviour Foundation (CBF), Respond, Paradigm-UK, and other voluntary, community and social enterprise (VCSE) organisations and is a project committed to improving the health and wellbeing of all people with learning disabilities including those who have autism and/or mental health conditions, as well as people who may be in contact with the criminal justice system, and their family/carers.

Working in areas such as advocacy, restraint reduction, housing and workforce development, we aim to develop the best practice guidance and encourage the implementation of this guidance through webinars, social media and other communication methods, supported by a Community of Practice where possible.

PBS Alliance

We facilitate the PBS Alliance, a partnership of organisations focused on improving the quality of life of people whose behavior may challenge services and those providing support. We have 16 regional PBS networks who are members of the alliance and now have regular meetings and webinars. Bild also looks after the web page and resources for the Alliance. There is an expanding schools' group, which aims to establish a shared understanding of PBS in schools, share existing good practice and ideas for development and implementation.

As well, this year:

We have revamped our Bild membership offer to grow our membership. New benefits include access to CPD opportunities and discounts on training. We have also launched a new membership scheme for the Restraint Reduction Network.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Objectives and Activities

a. Policies and Objectives

The objects of the Charity are to advance education and research relating to learning disabilities, autism or both including those with complex needs associated with behaviour, mental health or physical health (multiple and profound disabilities) in order to improve support for persons with such disabilities.

What we stand for: Championing people's rights and enabling excellent support

Professor Gerry Simon set up Bild in 1971 because he was convinced there could be better support in the community for people with disabilities. We've been championing the rights of people with disabilities ever since.

Bild uses its skills, knowledge and experience to turn policy into practice, solve problems and improve support. In working with Government departments, local authorities, health trusts, service providers and mainstream organisations, our aim is to improve the quality of the lives of people with disabilities.

Our vision is a society where people with disabilities are equal citizens, able to enjoy the same rights and opportunities as everyone else.

Our mission is to enable excellent support, champion the rights, and improve the quality of life of people with disabilities. We endorse ethical approaches that promote human rights, inclusion in society and equality of opportunities.

What we do



We facilitate change, turning research, policy and evidence based practice into practical organisational development programmes that help ensure excellent support and a better quality of life for people with disabilities. Our consultancy, training and professional development, conferences and publishing all contribute to supporting organisations to continuously improve practice.

In developing Bild's current strategy and planning our future activities, the Trustees confirm that they have referred to the Charity Commission's guidance on public benefit.

Policy and influencing

The Valuing People Alliance is a coalition between Bild, the National Development Team for Inclusion (NDTi) and Learning Disability England, also working alongside the Challenging Behaviour Foundation (CBF), Respond, Paradigm-UK, and other organisations in the voluntary, community and social enterprise (VCSE) sector. This is an important partnership for statutory health and social care agencies and plays a key role in improving health, well-being and care outcomes for people with learning disabilities including those who have autism and/or Mental Health conditions, as well as people who may be in contact with the Criminal Justice System, and their family carers.

Bild has a place on the Department of Work and Pensions' Ministerial Taskforce on Alternative Formats which works to make sure that their information is accessible to the wide range of communication needs required by disabled people. Our role is to raise their awareness of the communication/accessibility needs of people with learning disabilities.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Financial review

a. Going concern

The Trustees consider that there are no material uncertainties about the charitable group's ability to continue as a going concern. This is evidenced by the improving financial performance of the group charities throughout 2020/21 and the subsidiary charities both demonstrating their abilities to become self-funding. In addition to this, the large amount of deferred income for services not yet administered gives the trustees confidence that the group has at very least the ability to meet all its obligations in the coming 12-month period.

The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

b. Reserves policy

As a matter of policy, each year the Trustees review the value of reserves retained in the form of investments, cash and cash equivalents not held for restricted purposes. The Board consider the Charity's exposure to major risks in terms of their likely impact on income sources and planned expenditure in the short to medium term, as well as assessing the best way to manage such risks.

It was agreed that target free reserves of the group should be set at £350,000, based on three months of full operational costs including restricted expenditure. This is a prudent target which is comparable with the average for large charities (those with incomes in excess of £500,000).

At 31 March 2021, total reserves stood at £289k (2020: £54k), of which free reserves totalled £196k (2020: (£945)), calculated as follows:

	2021	2020
	£	£
Reserves	289,215	53,768
Less unrestricted fixed assets	(67,309)	(51,853)
Less restricted funds	(26,058)	(2,860)
Free reserves	195,848	(945)

In the previous year, the accumulated reserves were deliberately utilised in the creation of the two new charitable subsidiaries within the group. Despite the impact of the pandemic, both subsidiaries have started to demonstrate their ability to become self-funding within the two-year period set out at the time of their conception.

Due to the impact of the coronavirus pandemic, reserves have been monitored monthly from April 2021 by the Finance Sub-Committee in greater detail than ever.

The reserves policy is continually reviewed by the Trustees and there has been no change in the current financial period.

BRITISH INSTITUTE OF LEARNING DISABILITIES

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

c. Consolidated Financial Review and Results for the Year

The total surplus for the year amounted to £235,447 compared to a deficit of £154,668 last year. This included unrealised investment gain of £19,082 (2020: loss £3,304).

In summary:

- Restricted Grant income including principal sums totalled £76,000 (2020: £113,883). Restricted Grant expenditure including principal sums totalled £115,299 (2020: £165,692)
- Unrestricted income totalled £1,242,794 (2020: £1,434,260). Unrestricted expenditure totalled £1,049,627 (2020: £1,533,815).

d. Investment Policy and Performance

The Charity currently holds the significant majority of its funds in a Treasury Deposit Account. In the year these funds earned an average return rate of 0.01% (2020 0.01%) which was acceptable to the Trustees given the low level of risk and low market returns available.

The value of investments in shares and unit trusts has decreased by £19,092 – 61.9% (2020 decreased by £3,304 – 9.7%).

	Unit Value £	2021 Units	Value £	Unit Value £	2020 Units	Value £
Tesco	2.2915	834	1,911	2.288	834	1,908
JPMF UK Smaller Companies						
Fund	6.6260	7243.2	47,994	3.992	7243.2	28,914
Total			<u>49,905</u>			<u>30,822</u>

e. Risk Management

The Trustees are aware of their responsibilities for ensuring that Bild minimises its exposure to risk and provides effective management where risk is identified. The management team have implemented a formal risk management process to assess business risks and implement risk management strategies. This has involved identifying the types of risks the Charity faces, categorising them in terms of potential impact and likelihood of occurrence, identifying responsibilities for managing each level of risk, and then implementing appropriate risk management strategies at each level.

A risk policy has been agreed with the Board as to which evaluated risks are to be reported at Trustees meetings, at Finance Sub Committee meetings and those risks which may be dealt with at management level. The risk register will be continually reviewed and updated to reflect the risks considered material to the organisation.

BRITISH INSTITUTE OF LEARNING DISABILITIES

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management

a. Constitution

THE BRITISH INSTITUTE OF LEARNING DISABILITIES is a registered Charity (No.1019663) and a membership company (No. 2804429) limited by membership guarantees. Its registered office is as shown on page 1.

The Charity is governed by its Memorandum and Articles of Association adopted on 5 March 1993 and last amended on 12 January 2018.

The Board of Trustees is responsible for the overall governance of the Charity. Trustees are elected by Trustees and approved by members at an Annual General Meeting. At any one time the number of Trustees shall be not less than 4 and not more than 20. Elected Trustees may remain in office for not more than eight years (two four year terms) before retirement. Trustees may be re-elected on the second anniversary of their retirement.

Positive working relationships and partnerships between Trustees and staff continue to contribute significantly to the achievement of the Charity's aims. Trustees met as a Board four times during the year to review strategy, operational and investment performance and operating plans and budgets.

The Board delegates the exercise of certain of its powers in connection with the management and administration of the Charity as set out below. This is controlled by regular reporting to the Board so that all decisions made under delegated powers can be ratified by the full Board in due course.

All Trustees give of their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses and related party transactions are disclosed in notes 11 and 26 to the accounts. The Charity has an expenses policy which applies equally to Trustees, Management and Staff. This policy provides guidance on permitted financial limits by category of expenditure and requires all expenses to be approved by a more senior authority.

Trustees are required to disclose all relevant interests and register them with the Chief Executive and in accordance with the Charity's policy withdraw from decisions where any conflict of interest arises.

b. Finance Sub-Committee

In 2020/21, the Finance Sub-Committee met twelve times during the year, an increase in the previous years, due to the pandemic and in the interests of additional governance. Its membership consists of two Trustee representatives and the senior managers of the Charity. It is responsible for the general financial management and internal control and is also charged with reviewing the strategy, policy and management of the Charity's investments, and advising the Board of Trustees accordingly. The Committee ensures proper procedures are in place to manage cash resources prudently and to maximise income from liquid resources with due regard to risk while maintaining sufficient funds to meet daily cash requirements. The Committee advises the Board of Trustees for each of the group's charitable entities on the appropriate level of free and designated reserves and of any significant change needed in investment strategy.

c. Build for the Future

Build for the Future has been Bild's advisory group of self-advocates drawn from local and national advocacy organisations. The group has been very successful in commenting on Bild's work and sharing the important issues for their lives. However, following a meeting with Bild's Chief Executive on 16th October 2017, it was agreed to relaunch the advisory group.

The group have spent time making sure that they will work in inclusive ways and thinking of issues that they want Bild to look at. They have renamed the group "Build for the Future – sense of belonging." The members have emphasised that "Teamwork makes the dream work."

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

Structure, governance and management (CONTINUED)

d. Chief Executive

The Chief Executive is responsible for the day-to-day management of the Charity's affairs and for implementing the strategy and policies agreed by the Board of Trustees. During 2020/21, the Chief Executive was assisted by the Senior Leadership Team and the wider team.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Group and the Charity and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Group and the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

Auditors

The auditors, Bishop Fleming LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 1 October 2021 and signed on their behalf by:

BRITISH INSTITUTE OF LEARNING DISABILITIES

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

A handwritten signature in black ink, appearing to read 'Fiona Ritchie', with a long horizontal line extending from the end of the signature.

Fiona Ritchie
Chair of the Trustees

BRITISH INSTITUTE OF LEARNING DISABILITIES

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRITISH INSTITUTE OF LEARNING DISABILITIES

OPINION

We have audited the financial statements of British Institute of Learning Disabilities (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2021 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Charity Balance Sheet, the Consolidated Statement of Cash Flows and the related notes, 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2021 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with requirements of the Companies Act 2006.

BASIS FOR 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Trustees' 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 Group's or the parent charitable company'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 Trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements 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. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

BRITISH INSTITUTE OF LEARNING DISABILITIES

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRITISH INSTITUTE OF LEARNING DISABILITIES (CONTINUED)

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our knowledge and understanding of the Group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the parent charitable company'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 Trustees either intend to liquidate the Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' 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 ISAs (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 financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, 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 detailed below.

- We have considered the nature of the sector, control environment and financial performance;
- We have considered the results of enquiries with management and trustees in relation to their own identification and assessment of the risk of irregularities within the entity; and

BRITISH INSTITUTE OF LEARNING DISABILITIES

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRITISH INSTITUTE OF LEARNING DISABILITIES (CONTINUED)

- We have reviewed the documentation of key processes and controls and performed walkthroughs of transactions to confirm that the systems are operating in line with documentation.

As a result of these procedures, we have considered the opportunities and incentives that may exist within the organisation for fraud and identified the highest area of risk to be in relation to revenue recognition, with a particular risk in relation to year-end cut off. In common with all audits under ISAs (UK) we are also required to perform specific procedures to respond to the risk of management override.

We have also obtained understanding of the legal and regulatory frameworks that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Charities Act 2011, Charity SORP 2019, FRS 102 and the terms and conditions attaching to material grants received by the Charity. In addition, we considered the provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charity's ability to operate or avoid a material penalty. These included data protection regulations, health and safety regulations and employment legislation.

Our procedures to respond to risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Performing analytical procedures to identify unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reviewing board meeting minutes;
- Enquiring of management in relation to actual and potential claims or litigations;
- Performing detailed transactional testing in relation to the recognition of revenue, specifically grants, with a particular focus around year-end cut off; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgments made in accounting estimates are indicative of potential bias; and evaluating the business rationale of significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from an error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' 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 charitable company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

BRITISH INSTITUTE OF LEARNING DISABILITIES

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRITISH INSTITUTE OF LEARNING
DISABILITIES (CONTINUED)**



Andrew Wood FCCA (Senior Statutory Auditor)

for an on behalf of

Bishop Fleming LLP

Chartered Accountants

Statutory Auditors

1-3 College Yard

Worcester

WR1 2LB

7 October 2021

BRITISH INSTITUTE OF LEARNING DISABILITIES

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	76,000	157,384	233,384	113,774
Charitable activities	4	62,497	1,082,147	1,144,644	1,425,024
Other trading activities	5	-	3,182	3,182	9,079
Investments	6	-	81	81	266
Total income		138,497	1,242,794	1,381,291	1,548,143
Expenditure on:					
Charitable activities	7	115,299	1,049,627	1,164,926	1,699,507
Total expenditure		115,299	1,049,627	1,164,926	1,699,507
Net income/(expenditure) before net gains/(losses) on investments		23,198	193,167	216,365	(151,364)
Net gains/(losses) on investments		-	19,082	19,082	(3,304)
Net income/(expenditure)		23,198	212,249	235,447	(154,668)
Transfers between funds	18	417	(417)	-	-
Net movement in funds		23,615	211,832	235,447	(154,668)
Reconciliation of funds:					
Total funds brought forward		2,860	50,908	53,768	208,436
Net movement in funds		23,615	211,832	235,447	(154,668)
Total funds carried forward		26,475	262,740	289,215	53,768

BRITISH INSTITUTE OF LEARNING DISABILITIES
REGISTERED NUMBER: 02804429

CONSOLIDATED BALANCE SHEET
AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	7,868	21,031
Investments	13	49,904	30,822
		<u>57,772</u>	<u>51,853</u>
Current assets			
Stocks	14	42,547	49,486
Debtors	15	892,629	803,839
Cash at bank and in hand		1,205,457	357,988
		<u>2,140,633</u>	<u>1,211,313</u>
Creditors: amounts falling due within one year	16	(1,909,190)	(1,209,398)
Net current assets		<u>231,443</u>	<u>1,915</u>
Total assets less current liabilities		<u>289,215</u>	<u>53,768</u>
Total net assets		<u><u>289,215</u></u>	<u><u>53,768</u></u>
Charity funds			
Restricted funds	18	26,475	2,860
Unrestricted funds	18	262,740	50,908
Total funds		<u><u>289,215</u></u>	<u><u>53,768</u></u>

The financial statements were approved and authorised for issue by the Trustees on 01 October 2021 and signed on their behalf by:



Teresea Sargent
Trustee

The notes on pages 18 to 37 form part of these financial statements.

BRITISH INSTITUTE OF LEARNING DISABILITIES

CHARITY STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 31 MARCH 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	7,868	21,031
Investments	13	49,904	30,822
		<u>57,772</u>	<u>51,853</u>
Current assets			
Stocks	14	39,779	46,718
Debtors	15	873,894	714,975
Cash at bank and in hand		1,055,102	342,499
		<u>1,968,775</u>	<u>1,104,192</u>
Creditors: amounts falling due within one year	16	(1,767,930)	(1,040,064)
Net current assets		<u>200,845</u>	<u>64,128</u>
Total assets less current liabilities		<u>258,617</u>	<u>115,981</u>
Net assets excluding pension asset		<u>258,617</u>	<u>115,981</u>
Total net assets		<u><u>258,617</u></u>	<u><u>115,981</u></u>
Charity funds			
Restricted funds	18	26,058	2,860
Unrestricted funds	18	232,559	113,121
Total funds		<u><u>258,617</u></u>	<u><u>115,981</u></u>

The Charity's net movement in funds for the year was £142,635 (2020 - £(92,453)).

The financial statements were approved and authorised for issue by the Trustees on 01 October 2021 and signed on their behalf by:

Teresea Sargent
Trustee

The notes on pages 18 to 37 form part of these financial statements.

BRITISH INSTITUTE OF LEARNING DISABILITIES

**CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
Cash flows from operating activities		
Net cash used in operating activities	851,857	(179,614)
Cash flows from investing activities		
Purchase of tangible fixed assets	(4,389)	(14,024)
Net cash used in investing activities	(4,389)	(14,024)
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	847,468	(193,638)
Cash and cash equivalents at the beginning of the year	357,988	551,626
Cash and cash equivalents at the end of the year	1,205,456	357,988

The notes on pages 18 to 37 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. GENERAL INFORMATION

The British Institute of Learning Disabilities is a company limited by guarantee incorporated in England and Wales. The registered office is Birmingham Research Park, 97 Vincent Drive, Edgbaston, B15 2SQ.

The principal activity of the group is that of a Charity who aim to promote a society where people with disabilities are equal citizens, able to enjoy the same rights and opportunities as everyone else.

The group's presentational and functional currency is GBP. The financial statements are rounded to the nearest pound.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006..

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

British Institute of Learning Disabilities meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Consolidated Statement of Financial Activities (SOFA) and Consolidated Balance Sheet consolidate the financial statements of the Charity and its subsidiary undertakings. The results of the subsidiaries are consolidated on a line by line basis.

2.2 GOING CONCERN

After reviewing the group's forecasts and projections, the Trustees consider that the organisation is better placed to manage the business risks it faces. This position is supported by an improving cash flow, a sufficient level of reserves, and the increasing ability to retain and secure new services. The Trustees therefore have a reasonable expectation that the organisation has sufficient resources to continue in operational existence for the future and believe that there are no material uncertainties that call into doubt the ability of the organisation to continue as a going concern. The organisation therefore continues to adopt the going concern basis in preparing its consolidated financial statements.

2.3 INCOME

All incoming resources are included in the Consolidated Statement of Financial Activities when the group has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability. Income represents the total invoice value, excluding the value added tax, of goods sold and services rendered during the year.

Grant income is recognised when there is entitlement to the grant, virtual certainty that it will be received and sufficient measurability of the amount. Income is recognised in line with satisfaction of any performance related conditions that may be attached. Unspent grants are shown on the Balance Sheet.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. ACCOUNTING POLICIES (continued)

2.4 EXPENDITURE

Charitable and Other Expenditure

Expenditure is charged to the Statement of Financial Activities on an accruals basis and liabilities are recognised where there is a legal or constructive obligation committing the Group to the expenditure.

Allocation of Costs

The costs incurred in the general running of the Group which are not directly attributable to the charitable objects of the Group have been included under governance.

2.5 GOVERNMENT GRANTS

Government grants relating to tangible fixed assets are treated as deferred income and released to the Consolidated Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Consolidated Statement of Financial Activities as the related expenditure is incurred.

2.6 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures and fittings	-	10%
Computer equipment	-	33%

2.7 INVESTMENTS

Investments are shown in the Consolidated and Company Balance Sheet at market value. Surpluses or deficits on valuation and sale of investments are credited or charged in the Consolidated Statement of Financial Activities.

2.8 STOCKS

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.9 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**2. ACCOUNTING POLICIES (continued)****2.11 LIABILITIES AND PROVISIONS**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.12 FINANCIAL INSTRUMENTS

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. INCOME FROM DONATIONS AND LEGACIES

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Donations	-	-	-
Grants	76,000	139,202	215,202
Government grants	-	18,182	18,182
	<u>76,000</u>	<u>157,384</u>	<u>233,384</u>
	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £

BRITISH INSTITUTE OF LEARNING DISABILITIES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

3. INCOME FROM DONATIONS AND LEGACIES (CONTINUED)

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Donations	-	448	448
Grants	113,326	-	113,326
	<u>113,326</u>	<u>448</u>	<u>113,774</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Conferences, Training and Publications	-	714,060	714,060
Membership and Subscriptions	-	85,707	85,707
Consultancy Services	62,497	282,380	344,877
	<u>62,497</u>	<u>1,082,147</u>	<u>1,144,644</u>

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Conferences, Training and Publications	557	1,251,294	1,251,851
Membership and Subscriptions	-	82,331	82,331
Consultancy Services	-	90,842	90,842
	<u>557</u>	<u>1,424,467</u>	<u>1,425,024</u>

BRITISH INSTITUTE OF LEARNING DISABILITIES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

5. INCOME FROM OTHER TRADING ACTIVITIES

Income from non charitable trading activities

	Unrestricted funds 2021 £	Total funds 2021 £
Room Hire & Royalties	3,182	3,182

	Unrestricted funds 2020 £	Total funds 2020 £
Room Hire & Royalties	9,079	9,079

6. INVESTMENT INCOME

	Unrestricted funds 2021 £	Total funds 2021 £
Income from listed investments	81	81

	Unrestricted funds 2020 £	Total funds 2020 £
Income from listed investments	266	266

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

7. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

Summary by fund type

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Learning Services	-	790,947	790,947
Membership and Subscriptions	-	64,769	64,769
Consultancy Services	-	161,044	161,044
Governance	-	32,867	32,867
Grant and Projects	115,299	-	115,299
	<u>115,299</u>	<u>1,049,627</u>	<u>1,164,926</u>

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Learning Services	-	1,355,885	1,355,885
Membership and Subscriptions	-	80,712	80,712
Consultancy Services	-	66,253	66,253
Governance	-	30,965	30,965
Grant and Projects	165,692	-	165,692
	<u>165,692</u>	<u>1,533,815</u>	<u>1,699,507</u>

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Learning Services	528,274	262,673	790,947
Membership and Subscriptions	41,263	23,506	64,769
Consultancy Services	102,598	58,446	161,044
Governance	20,420	12,447	32,867
Grants and Projects	115,299	-	115,299
	<u>807,854</u>	<u>357,072</u>	<u>1,164,926</u>

BRITISH INSTITUTE OF LEARNING DISABILITIES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £
Learning Services	938,540	417,345	1,355,885
Membership and Subscriptions	52,049	28,663	80,712
Consultancy Services	42,724	23,529	66,253
Governance	23,123	7,842	30,965
Grants and Projects	119,040	46,652	165,692
	<u>1,175,476</u>	<u>524,031</u>	<u>1,699,507</u>

ANALYSIS OF SUPPORT COSTS

	Total funds 2021 £	Total funds 2020 £
Staffing	208,812	283,714
Travel and Subsistence	3,801	18,085
Conferences, Meetings and Networks	-	9,223
Consultant Fees	9,222	14,190
Printing, Postage, Stationery and Telephone	11,258	22,012
Staff Training and Development	4,411	13,951
Resources	2,816	4,405
Operating Leases	215	228
Provisions and Catering	203	2,370
Recruitment	-	5,641
Insurances	7,473	6,120
Depreciation	17,552	8,328
Maintenance	19,541	31,425
Premises	56,046	74,588
Website	8,766	9,741
Sundries	6,956	16,825
Exhibition Costs	-	3,185
	<u>357,072</u>	<u>524,031</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**9. AUDITORS' REMUNERATION**

	2021 £	2020 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	8,700	8,000
Fees payable to the Charity's auditor in respect of:		
The independent examination of accounts of associates of the Charity	2,550	2,500
All non-audit services not included above	2,000	-
	<u>2,000</u>	<u>-</u>

10. STAFF COSTS

The average number of persons employed by the Charity during the year was as follows:

	Group 2021 No.	Group 2020 No.
Average number of employees during the year	22	21

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2021 No.	Group 2020 No.
In the band £80,001 - £90,000	-	1
In the band £90,001 - £100,000	1	-

11. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £730).

BRITISH INSTITUTE OF LEARNING DISABILITIES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

12. TANGIBLE FIXED ASSETS

GROUP

	Fixtures and fittings £	Computer equipment £	Total £
COST OR VALUATION			
At 1 April 2020	64,389	132,640	197,029
Additions	-	4,389	4,389
At 31 March 2021	64,389	137,029	201,418
DEPRECIATION			
At 1 April 2020	59,441	116,557	175,998
Charge for the year	451	17,101	17,552
At 31 March 2021	59,892	133,658	193,550
NET BOOK VALUE			
At 31 March 2021	4,497	3,371	7,868
At 31 March 2020	4,948	16,083	21,031

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

12. TANGIBLE FIXED ASSETS (CONTINUED)

CHARITY

	Fixtures and fittings £	Computer equipment £	Total £
COST OR VALUATION			
At 1 April 2020	64,389	132,640	197,029
Additions	-	4,389	4,389
At 31 March 2021	64,389	137,029	201,418
DEPRECIATION			
At 1 April 2020	59,441	116,557	175,998
Charge for the year	451	17,101	17,552
At 31 March 2021	59,892	133,658	193,550
NET BOOK VALUE			
At 31 March 2021	4,497	3,371	7,868
At 31 March 2020	4,948	16,083	21,031

BRITISH INSTITUTE OF LEARNING DISABILITIES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

13. FIXED ASSET INVESTMENTS

GROUP	Listed investments £
COST OR VALUATION	
At 1 April 2020	30,822
Revaluations	19,082
At 31 March 2021	<u>49,904</u>
NET BOOK VALUE	
At 31 March 2021	<u>49,904</u>
At 31 March 2020	<u>30,822</u>
CHARITY	
COST OR VALUATION	
At 1 April 2020	30,822
Revaluations	19,082
At 31 March 2021	<u>49,904</u>
NET BOOK VALUE	
At 31 March 2021	<u>49,904</u>
At 31 March 2020	<u>30,822</u>

14. STOCKS

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Books and learning material	<u>42,547</u>	<u>49,486</u>	<u>39,779</u>	<u>46,718</u>

BRITISH INSTITUTE OF LEARNING DISABILITIES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

15. DEBTORS

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
DUE WITHIN ONE YEAR				
Trade debtors	829,449	753,288	699,228	610,471
Amounts owed by group undertakings	-	-	111,037	56,424
Other debtors	16,695	43	19,911	43
Prepayments and accrued income	46,485	50,508	43,718	48,037
	892,629	803,839	873,894	714,975

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Trade creditors	69,036	77,729	69,038	77,729
Other taxation and social security	117,001	76,567	71,111	55,306
Other creditors	13	121,797	12	62,396
Accruals and deferred income	1,723,140	933,305	1,627,769	844,633
	1,909,190	1,209,398	1,767,930	1,040,064

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Deferred Income				
Deferred income at 1 April 2020	832,470	645,950	756,941	645,950
Resources deferred during the year	1,616,011	1,271,525	1,523,141	1,195,996
Amounts released from previous periods	(861,998)	(1,085,005)	(786,469)	(1,085,005)
	1,586,483	832,470	1,493,613	756,941

BRITISH INSTITUTE OF LEARNING DISABILITIES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

17. FINANCIAL INSTRUMENTS

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
FINANCIAL ASSETS				
Financial assets measured at fair value through income and expenditure	<u>1,205,457</u>	<u>357,988</u>	<u>1,055,102</u>	<u>342,499</u>

Financial assets measured at fair value through income and expenditure comprise....

BRITISH INSTITUTE OF LEARNING DISABILITIES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

18. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2021 £
UNRESTRICTED FUNDS						
DESIGNATED FUNDS						
Designated Funds	51,853	-	-	15,456	-	67,309
GENERAL FUNDS						
General Funds	(945)	1,242,794	(1,049,627)	(15,873)	19,082	195,431
TOTAL UNRESTRICTED FUNDS	50,908	1,242,794	(1,049,627)	(417)	19,082	262,740
RESTRICTED FUNDS						
European Commission - Helping Ourselves Prevent Exploitation	557	13,497	(14,030)	-	-	24
Health and Wellbeing Alliance (Department of Health)	2,303	76,000	(78,720)	417	-	-
RRN Community of Practice (Department of Health and Social Care)	-	49,000	(22,549)	-	-	26,451
	2,860	138,497	(115,299)	417	-	26,475
TOTAL OF FUNDS	53,768	1,381,291	(1,164,926)	-	19,082	289,215

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

18. STATEMENT OF FUNDS (CONTINUED)

European Commission – Helping Ourselves Prevent Exploitation – Lead Partner. To reduce the vulnerability of women and children with intellectual disabilities to sexual exploitation. To provide learning for professionals about sexual exploitation co-delivered by peers with intellectual disabilities to improve local multi-disciplinary responses and co-operation.

Department of Health – Voluntary Community and Social Enterprise Health and Wellbeing Alliance. The Voluntary Community and Social Enterprise (VCSE) Health and Wellbeing Alliance (HW Alliance) is a key element of the Health and Wellbeing Programme. It is a partnership between voluntary sectors and the health and care system to provide a voice and improve the health and wellbeing for all communities. It is jointly managed by the Department of Health (DH), Public Health England (PHE) and NHS England and is made up of 21 VCSE Members that represent communities who share protected characteristics or that experience health inequalities. Through their networks HW Alliance Members can link with communities and VCSE organisations across England.

Department of Health – Developing a Restraint Reduction Community of Practice. In the wake of the Winterbourne View Hospital scandal, the Positive and Safe programme promoted the use of positive behavioural support for people with learning disabilities, to minimise the use of restrictive practice. Developing a Restraint Reduction Community of Practice with relevant organisations will help to share best practice and reduce the use of restraint in services supporting people with learning disabilities who display challenging behaviour. The purpose of the Community of Practice is to enable all those involved in supporting people with behaviours that challenge (including professionals and families) to share learning in order to improve the support people receive and reduce the reliance on restrictive practices.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**
18. STATEMENT OF FUNDS (CONTINUED)**STATEMENT OF FUNDS - PRIOR YEAR**

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Designated Funds	50,288	-	-	1,565	51,853
GENERAL FUNDS					
General Funds	141,729	1,434,260	(1,537,119)	(39,815)	(945)
TOTAL UNRESTRICTED FUNDS	192,017	-	(1,537,119)	(38,250)	50,908
RESTRICTED FUNDS					
European Commission - Helping Ourselves Prevent Exploitation	16,419	57,635	(109,591)	36,094	557
Health & Wellbeing Alliance (Department of Health)	-	56,248	(53,945)	-	2,303
RRN Community of Practice (Department of Health and Social Care)	-	-	(2,156)	2,156	-
	16,419	113,883	(165,692)	38,250	2,860
TOTAL OF FUNDS	208,436	113,883	(1,702,811)	-	53,768

BRITISH INSTITUTE OF LEARNING DISABILITIES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

19. SUMMARY OF FUNDS

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2021 £
Designated funds	51,853	-	-	15,456	-	67,309
General funds	(945)	1,242,794	(1,049,627)	(15,873)	19,082	195,431
Restricted funds	2,860	138,497	(115,299)	417	-	26,475
	<u>53,768</u>	<u>1,381,291</u>	<u>(1,164,926)</u>	<u>-</u>	<u>19,082</u>	<u>289,215</u>

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Designated funds	50,288	-	-	1,565	51,853
General funds	141,729	1,434,260	(1,537,119)	(39,815)	(945)
Restricted funds	16,419	113,883	(165,692)	38,250	2,860
	<u>208,436</u>	<u>1,548,143</u>	<u>(1,702,811)</u>	<u>-</u>	<u>53,768</u>

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	-	7,868	7,868
Fixed asset investments	-	49,904	49,904
Current assets	26,475	2,114,158	2,140,633
Creditors due within one year	-	(1,909,190)	(1,909,190)
TOTAL	<u>26,475</u>	<u>262,740</u>	<u>289,215</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**
20. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONTINUED)**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR**

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	-	21,031	21,031
Fixed asset investments	-	30,822	30,822
Current assets	2,860	1,208,453	1,211,313
Creditors due within one year	-	(1,209,398)	(1,209,398)
TOTAL	2,860	50,908	53,768

21. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Group 2021 £	Group 2020 £
Net income/expenditure for the year (as per Statement of Financial Activities)	235,447	(154,668)
ADJUSTMENTS FOR:		
Depreciation charges	17,552	9,155
Gains/(losses) on investments	(19,082)	3,304
Decrease/(increase) in stocks	6,939	(19,863)
Increase in debtors	(88,791)	(328,738)
Increase in creditors	699,792	311,196
NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES	851,857	(179,614)

22. ANALYSIS OF CASH AND CASH EQUIVALENTS

	Group 2021 £	Group 2020 £
Cash in hand	1,205,456	357,988
TOTAL CASH AND CASH EQUIVALENTS	1,205,456	357,988

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**23. ANALYSIS OF CHANGES IN NET DEBT**

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash at bank and in hand	357,988	847,469	1,205,457
	<u>357,988</u>	<u>847,469</u>	<u>1,205,457</u>

24. PENSION COMMITMENTS

All of the employees within the group are employed by the parent company. The company operates a defined contribution pension scheme available to the majority of its permanent employees. The scheme funds are administered by Trustees and are independent of the company's finances. During the year, employer contributions totalling £42,352 (2020: £45,388) were made. Contributions totalling £3,607 (2020: £1,891) were payable to the fund at the balance sheet date.

The Charity also makes contributions to the National Health Service Pensions Scheme for certain employees, which is an unfunded, defined benefit scheme. This Scheme is closed to new employees. The scheme is not designed to be run in a way that would enable Bild to identify the share of the underlying scheme assets and liabilities. The scheme is accounted for as if it were a defined contribution scheme - the cost of participating in the scheme is taken as equal to the contributions payable to the scheme for the accounting period.

The last full actuarial (funding) valuation by the Government Actuary covered the period up until 31 March 2004 and was published in June 2014. These valuations are due to be completed every 4 years. However, formal actuarial valuations for unfunded public service pension schemes were suspended by HM Treasury whilst reforms to public service pension provisions were discussed.

The Scheme Regulations were changed to allow contribution rates to be set by the Secretary of State for Health, with the consent of HM Treasury, and consideration of the advice of the Scheme Actuary and appropriate employee and employer representatives as deemed appropriate. The Public Service Pensions Act 2013 provides a framework to enact these changes for the NHS Pension Scheme, and also sets out a requirement for future actuarial valuations of the reformed pension scheme which will be introduced on 1 April 2015.

25. OPERATING LEASE COMMITMENTS

At 31 March 2021 the Group and the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Not later than 1 year	<u>7,300</u>	<u>8,531</u>	<u>7,300</u>	<u>8,531</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

26. RELATED PARTY TRANSACTIONS

Bild Restraint Reduction Network and Bild Association of Certified Training are deemed to be under control of the British Institute of Learning Disabilities by virtue of the fact that Bild can appoint at least half of the board for each Charity. As a result, transactions between these organisations are deemed to be a related party transactions.

Bild ACT - Bild receives income from Bild ACT for shared services received via a service level agreement. During the period income received totalled £202,631 (2020: £93,311). At 31 March 2021 £76,194 (2020: £31,345) was outstanding.

Bild RRN - Bild receives income from Bild RRN for shared services received via a service level agreement. During the period income received totalled £86,086 (2020: £64,827). At 31 March 2021 £34,843 (2020: £25,079) was outstanding.

Bild ACT pays Bild RRN by way of a licensing agreement for the certification scheme. During the period, payments totalled £64,965 (2020: £39,574). At 31 March 2021 £35,930 (2020: £15,818) was outstanding.

There were no other payments to related parties during the year (2020: none).