

BILD RESTRAINT REDUCTION NETWORK

England & Wales · Charity number 1187984

Details

Status	Registered
Legal form	Charitable company
Company number	11741006
Registered	2020-02-14
Register	View on the Charity Commission register

Contact

Address	C/O Respond Brick Yard 28-30 Charles Square London N1 6HT
Phone	01214156960
Email	enquiry@bild.org.uk
Website	http://restraintreductionnetwork.org/

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 encouraging the elimination of inappropriate and unnecessary restrictive practices (including restrictive institutional models of care). 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: Our vision is for a society which respects and protects the rights of all people (staff and patients). We want to create a culture of respect for human rights across education, health and social care services so the services are safe, dignified and respect people's autonomy and well-being, and reduce reliance on restrictive practices.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** People With Disabilities

Geography

- Ireland
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£446,478	£420,487	-	-
2024-03-31	£502,505	£449,639	£179,450	0
2023-03-31	£490,318	£436,474	-	-
2022-03-31	£215,687	£234,298	-	-
2021-03-31	£201,479	£98,347	-	-

Trustees

Name	Role	Appointed
Bengi Suzan O'Reilly		2021-12-01
David Jonathan Atkinson		2019-01-12
David O'Brien		2022-11-04
Dr Brodie Paterson		2021-12-01
Elizabeth Morrison		2021-12-01
Elly Chapple		2025-03-17
Hannah Austin-Riley		2025-03-28
Joy Ann Duxbury		2019-01-12

Accounts

Company number: 11741006

Charity number: 1187984

BILD Restraint Reduction Network

UNAUDITED

Report and financial statements

For the year ended 31 March 2025

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BILD Restraint Reduction Network

Reference and administrative information

For the year ended 31 March 2025

Company number	11741006
Country of incorporation	United Kingdom
Charity number	1187984
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:

David O'Brien	Co-Chair
Bengi O'Reilly	Co-Chair
David Atkinson	
Joy Duxbury	
Ajibola Lewis	
Salli Midgley	
Elizabeth Morrison	
Brodie Paterson	
Hannah Austin–Riley	(Appointed 28 May 2025)
Emma Chapple	(Appointed 17 May 2025)

Company Secretary	Mark Walmsley	(Resigned 30 June 2024)
	Dean Farmer	(Appointed 17 July 2025)

Key Management Personnel

Ben Higgins	Chief Executive
Dean Farmer	Finance & Business Director (Appointed 17 Jul 2025)
Sarah Leitch	Director of Development
Mark Walmsley	Finance & Business Director (Resigned 30 Jun 2024)

Bankers	Lloyds Bank Plc 1 Vicar St, Kidderminster Worcs DY10 1DH
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Solicitors	Stone King LLP Boundary House 91 Charterhouse St London EC1M 6HR
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BILD Restraint Reduction Network

Reference and administrative information

For the year ended 31 March 2025

Independent Examiner	Fleur Holden FCA Sayer Vincent LLP 110 Golden Lane EC1Y 0TG
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Trustees' annual report

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

Reference and administrative information set out on page 1 form 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 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.

Our mission is to eliminate unnecessary and inappropriate use of restrictive practices, including institutional models of care.

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's Charitable Objects

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 mental health in order to improve support for persons with such disabilities.

RRN does not make social investments, and we do not make grants to other organisations. We do not use volunteers.

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.

Achievements and Performance

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.



Practice Leadership
Qualification routes from the Bild Group

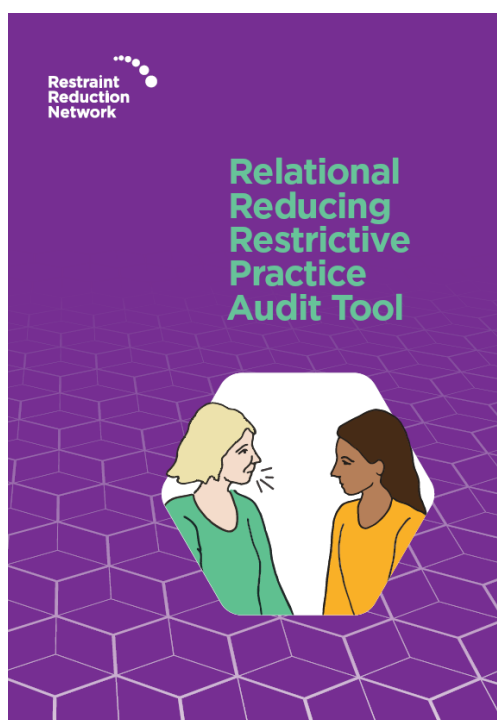
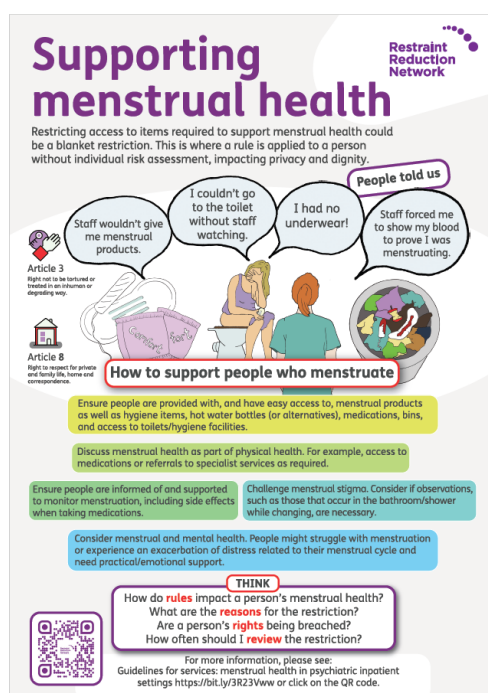
A practice leader is a person with specialist skills and expertise in their field of care and support. They ensure high quality person-centred support that improves quality of life, by helping staff provide the right kind of support.

Qualification	URL	QR Code
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.

Financial review

The total surplus for the period amounted to £25,991 (2024: £52,866). In summary:
Unrestricted income totalled £446,478 (2024: £502,505). Unrestricted expenditure totalled £420,487 (2024: £449,638). Unrestricted reserves increased to £205,442 (2024: £179,450).

The main source of income was from the licence fee charged to BILD Association of Certified Training of £158k.

Principal risks and uncertainties

The Trustees are aware of their responsibilities for ensuring that BILD Restraint Reduction Network 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 Social Care sector continues to remain a key risk to the whole group, 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.

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 2024.

The target free reserves for each of the group charities should be no more than three months' of full budgeted operational costs. 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 2025, total reserves stood at £205k (2024: £179k), of which free reserves totalled £158k (2024: £132k).

Reserves	2025	2024
Total	£205,441	£179,450
Less tangible fixed assets	–	–
Less restricted funds	–	–
Less designated funds	(£47,638)	(£47,638)
Free Reserves	£157,803	£131,812

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 2024/25 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 budget and cashflow forecast, to the end of November 2026, based on known events and income and cost inflation a 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 the selling of certification of training to organisations.

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.

Plans for the future

Development of Version 2 of the Training Standards is expected to be completed during 2025. The standards will be piloted in a wide range of different sectors prior to final publication. We are looking to develop a programme based on the six core strategies to support providers across education, health and social care to reduce reliance on harmful restrictive practices.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated in December 2018 and registered as a charity on 14th February 2020.

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.

The Board of Trustees is responsible for the overall governance of the Charity. The number of Trustees shall be not less than 6 and not more than 12.

Trustees will include representation from those with lived experience, and from other relevant bodies.

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 5 and 7 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, and discusses all three Charities in the Group. Its membership consists of Trustee representatives from each Charity and 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 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
- Sarah Leitch – Director of Programme Development
- Clare Stephen – Communications Director
- Mark Walmsley – Business & Finance Director (resigned 30th June 2024)
- Dean Farmer – Business & Finance Director (appointed 16th September 2024)
- John White – Head of Training & Qualifications (Appointed 11th December 2023)

All staff are employed by the parent charity, the British Institute of Learning Disabilities and associated salary costs are recharged to Bild RRN.

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 their appointment is confirmed.

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 RRN and the BILD RRN 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.

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.

No Trustees received a payment for work for RRN, (2024: one trustee, £5,000).

Bild Restraint Reduction Network is deemed to be under control of the British Institute of Learning Disabilities (Registered Charity Number – 1019663) by virtue of the fact that Bild can appoint at least half of the board for the Charity. As a result, transactions between these organisations are deemed to be related party transactions. Consolidated financial statements for The British Institute of Learning Disabilities are publicly available from its registered office at C/O Respond, Brickyard, 28–30 Charles Square, London, N1 6HT.

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 £300 (2024: £719) was reimbursed in expenses to one trustee (2024: 4 trustees) for expenses incurred in attending meetings of trustees. Details of Trustee expenses and related party transactions are disclosed in note 10 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.

RRN does not hold funds as a custodian.

Statement of responsibilities of the trustees

The trustees (who are also directors of BILD Restraint Reduction Network 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 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information

Trustees' annual report

For the year ended 31 March 2025

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 2025 was 1 (2024: 1). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The trustees' annual report has been approved by the trustees on 4 September 2025 and signed on their behalf by

David O'Brien Trustee
and Chair

Independent examiner's report

To the members of

BILD Restraint Reduction Network

I report to the trustees on my examination of the accounts of BILD Restraint Reduction Network for the year ended 31 March 2025.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the Company you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')/Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- 1 Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act or
- 2 The accounts do not accord with those records; or
- 3 The accounts do not comply with the requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

Independent examiner's report

To the members of

BILD Restraint Reduction Network

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

Fleur Holden FCA

The Institute of Chartered Accountants in England and Wales

Sayer Vincent LLP, 110 Golden Lane, London, EC1Y 0TG

Date:

BILD Restraint Reduction Network

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2025

	Note	Unrestricted £	2025 Total £	Unrestricted £	2024 Total £
Income from:					
Charitable activities					
Conferences, training, consultancy and licence fee	2	446,478	446,478	502,505	502,505
Total income		<u>446,478</u>	<u>446,478</u>	<u>502,505</u>	<u>502,505</u>
Expenditure on:					
Charitable activities					
Conferences, training, and consultancy	3	420,487	420,487	449,639	449,639
Total expenditure		<u>420,487</u>	<u>420,487</u>	<u>449,639</u>	<u>449,639</u>
Net income / (expenditure) for the year	4	25,991	25,991	52,866	52,866
Net movement in funds		25,991	25,991	52,866	52,866
Reconciliation of funds:					
Total funds brought forward		179,450	179,450	126,584	126,584
Total funds carried forward		<u>205,441</u>	<u>205,441</u>	<u>179,450</u>	<u>179,450</u>

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 14a to the financial statements.

BILD Restraint Reduction Network

Balance sheet

Company no. 11741006

As at 31 March 2025

	Note	£	2025 £	£	2024 £
Current assets:					
Debtors	9	136,219		101,960	
Cash at bank and in hand		334,314		212,802	
		<u>470,533</u>		<u>314,762</u>	
Liabilities:					
Creditors: amounts falling due within one year	10	(265,092)		(135,312)	
				<u></u>	
Net current assets			<u>205,441</u>		<u>179,450</u>
Total assets less current liabilities			<u>205,441</u>		<u>179,450</u>
			<u></u>		<u></u>
Total net assets			<u><u>205,441</u></u>		<u><u>179,450</u></u>
The funds of the charity:	14				
Unrestricted income funds:					
Designated funds		47,638		47,638	
General funds		157,803		131,812	
		<u></u>		<u></u>	
Total unrestricted funds			<u>205,441</u>		<u>179,450</u>
Total charity funds			<u><u>205,441</u></u>		<u><u>179,450</u></u>

The opinion of the directors is that the company is entitled to the exemptions conferred by Section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge the following responsibilities:

- (i) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
- (ii) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

Approved by the trustees on 4 September 2025 and signed on their behalf by

David O'Brien
Trustee and Chair

BILD Restraint Reduction Network

Statement of cash flows

For the year ended 31 March 2025

	2025 £	£	2024 £	£
Cash flows from operating activities				
Net income for the reporting period (as per the statement of financial activities)	25,991		52,866	
(Increase) in debtors	(34,259)		(59,540)	
(Decrease)/ increase in creditors	129,780		(120,296)	
Net cash provided by /(used in) operating activities	121,512		(126,970)	
Change in cash and cash equivalents in the year	121,512		(126,970)	
Cash and cash equivalents at the beginning of the year	212,802		339,772	
Cash and cash equivalents at the end of the year	334,314		212,802	
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	212,802	121,512	–	334,314
Total cash and cash equivalents	212,802	121,512	–	334,314

1 Accounting policies

a) Statutory information

BILD Restraint Reduction Network is a charitable company limited by guarantee and is incorporated in England & 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 Charities Act 2011.

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

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

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

d) Going concern

After reviewing the Charity's forecasts, the cash position, and the level of reserves, the Trustees have a reasonable expectation that the organisation has sufficient resources to continue in operational existence for the future and believe there are no material uncertainties that call into doubt the ability of the organisation to continue as a going concern. RRN therefore continues to adopt the going concern basis in preparing its financial statements.

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

1 Accounting policies (continued)

f) 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.

g) 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 is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of delivering qualifications, a conference and consultancy work undertaken to further the purposes of the charity and their associated support costs

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

h) 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 the parent charity, 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, and recharged to ACT on a monthly basis:

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

Governance costs includes the costs of independent examiner fees.

i) 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.

j) 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.

k) 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.

BILD Restraint Reduction Network

Notes to the financial statements

For the year ended 31 March 2025

1 Accounting policies (continued)

l) Financial instruments

The charity 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.

- m) The pension expenditure within the financial statements is a recharge from Bild. ACT doesn't run a scheme directly, due to not employing any staff directly.

2 Income from charitable activities

	2025	2024
	Total	Total
	£	£
Grants (training)	50,738	23,049
Conference Registration fees	108,480	73,380
Training	108,701	106,314
Consultancy	20,885	150,146
Licence fee from ACT	157,674	149,616
Total income from charitable activities	446,478	502,505

3a Analysis of expenditure (current year)

	Conferences, training, and consultancy £	Governance costs £	Support costs £	2025 Total £
Staff costs	136,870	-	45,244	182,114
Travel & Accommodation	15,834	-	-	15,834
Office & Admin	63,575	-	-	63,575
Professional Fees	154,073	2,100	-	156,173
Property & Insurance	-	-	1,687	1,687
Finance	1,105	-	-	1,105
	371,456	2,100	46,931	420,487
Support costs	46,931	-	(46,931)	-
Governance costs	2,100	(2,100)	-	-
Total expenditure 2025	420,487	-	-	420,487

3b Analysis of expenditure (prior year)

	Conferences, training and consultancy £	Governance costs £	Support costs £	2024 Total £
Staff costs	141,455	-	52,202	193,657
Travel & Accommodation	69,180	-	-	69,180
Office & Admin	11,559	-	-	11,559
Professional Fees	168,252	3,346	-	171,598
Property & Insurance	-	-	3,220	3,220
Finance	425	-	-	425
	390,871	3,346	55,422	449,639
Support costs	55,422	-	(55,422)	-
Governance costs	3,346	(3,346)	-	-
Total expenditure 2024	449,639	-	-	449,639

4 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2025 £	2024 £
Independent Examiner's Fee (excluding VAT): Independent Examination	2,100	2,000

5 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	155,142	164,663
Social security costs	15,207	17,251
Employer's contribution to defined contribution pension schemes	11,273	11,408
Other forms of employee benefits	491	335
	182,114	193,657

Staff costs are recharges and transfers from parent Bild. RRN doesn't employ any staff directly.

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2024: £nil). No trustees received payment for professional services (Tutoring) supplied to the charity (2024: one trustee, £5,000).

Trustees' expenses represent the payment or reimbursement of travel and subsistence costs totaling £300 (2024: £719) incurred by one (2024: 4) members relating to attendance at meetings of the trustees.

6 Staff numbers

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

7 Related party transactions

Payments in the period have been received from group organisations, which are detailed below: – Association of Certified Training – Licence Fee £157,674 (2024 £149,616).

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

8 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

BILD Restraint Reduction Network

Notes to the financial statements

For the year ended 31 March 2025

9 Debtors

	2025 £	2024 £
Trade debtors	79,312	70,494
Amounts due from associated undertakings	28,665	21,816
Other debtors	–	100
Prepayments and Accrued Income	28,242	9,550
	<u>136,219</u>	<u>101,960</u>

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	6,192	2,754
Taxation and social security	17,984	–
Other creditors	–	265
Amounts due to associated undertakings	48,691	–
Accruals	2,100	32,351
Deferred income (note 11)	190,125	99,942
	<u>265,092</u>	<u>135,312</u>

11 Deferred income

Deferred income comprises of Qualification courses paid in advance

	2025 £	2024 £
Balance at the beginning of the year	99,942	125,483
Amount released to income in the year	(127,301)	(125,483)
Amount deferred in the year	217,484	99,942
	<u>190,125</u>	<u>99,942</u>

12 Pension scheme

The pension expenditure within the financial statements is a recharge from BILD. ACT doesn't run a scheme directly, due to not employing any staff directly. See note 6 for details.

BILD Restraint Reduction Network

Notes to the financial statements

For the year ended 31 March 2025

13a Analysis of net assets between funds (current year)

	General unrestricted	Designated	Total funds
	£	£	£
Net current assets	157,803	47,638	205,441
Net assets at 31 March 2025	157,803	47,638	205,441

13b Analysis of net assets between funds (prior year)

	General unrestricted	Designated	Total funds
	£	£	£
Net current assets	131,812	47,638	179,450
Net assets at 31 March 2024	131,812	47,638	179,450

14a Movements in funds (current year)

	At 1 April 2024 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2025 £
Unrestricted funds:					
Designated funds:					
RRN Training Standard update	47,638	–	–	–	47,638
Total designated funds	47,638	–	–	–	47,638
General funds	131,812	446,478	(420,487)	–	157,803
Total unrestricted funds	179,450	446,478	(420,487)	–	205,441

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

BILD Restraint Reduction Network

Notes to the financial statements

For the year ended 31 March 2025

14b Movements in funds (prior year)

	At 2 April 2023	Income & gains	Expenditure & losses	Transfers	At 31 March 2024
	£	£	£	£	£
Unrestricted funds:					
Designated funds:					
RRN Training Standard update	60,000	–	(12,362)	–	47,638
Total designated funds	60,000	–	(12,362)	–	47,638
General funds	66,584	502,505	(437,277)	–	131,812
Total unrestricted funds	126,584	502,505	(449,639)	–	179,450

Purposes of designated funds

£60,000 was designated in 2023 to produce the Restraint Reduction Network updated training standard. The training standard will then be adopted by a number of external organisations. It is the Trustees' intention to review and update the standard every 3 years or as is deemed necessary. The update to the second version of the standard is in addition to the normal operations and will take place in 2025–26. It should be completed by the end of the next financial year, 31/3/26.

15 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.

16 Controlling party

The ultimate parent Charity is The British Institute of Learning Disabilities (Registered Charity Number 1019663). Consolidated financial statements for The British Institute of Learning Disabilities are publicly available from its registered office at c/o Respond, Brickyard, 28–30 Charles Square, London, N1 6HT.

Accounts

Company number: 11741006

Charity number: 1187984

BILD Restraint Reduction Network

UNAUDITED

Report and financial statements

For the year ended 31 March 2024

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BILD Restraint Reduction Network

Reference and administrative information

For the year ended 31 March 2024

Company number 11741006
Country of incorporation United Kingdom

Charity number 1187984
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:

David O'Brien	Co-Chair
Bengi O'Reilly	Co-Chair
David Atkinson	
Joy Duxbury	
Ajibola Lewis	
Salli Midgley	
Elizabeth Morrison	
Brodie Paterson	

Company Secretary Mark Walmsley (Resigned 30/6/24)

Key Management personnel	Ben Higgins	Chief Executive
	Mark Warmesley	Finance & Business Director
	Sarah Leitch	Director of Development

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

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

BILD Restraint Reduction Network

Reference and administrative information

For the year ended 31 March 2024

Independent examiner	Fleur Holden FCA Sayer Vincent LLP 110 Golden Lane LONDON EC1Y 0TG
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The trustees present their report and financial statements for the year ended 31 March 2024.

Reference and administrative information set out on pages 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 mental health 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**

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

We do not use volunteers.

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.

Activities

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. 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.

Training that is certified as complying with the RRN training is a requirement in the MH Use of Force Act statutory guidance.



Achievements and performance

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

Trustees' annual report

For the year ended 31 March 2024

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.

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) and solitary confinement 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'.

Trustees' annual report

For the year ended 31 March 2024

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.

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 focused 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.

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 period amounted to £52,866 (2023: £53,844. In summary:

Unrestricted income totalled £502,505 (2023: £490,318. Unrestricted expenditure totalled £449,638 (2023: £436,475). Unrestricted reserves increased to £179,450 (2023: £126,584).

The main sources of income were from consultancy work (£150k) and the licence fee charged to BILD Association of Certified Training of £150k.

Principal risks and uncertainties

The Trustees are aware of their responsibilities for ensuring that BILD Restraint Reduction Network 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 Social Care sector continues to remain a key risk to the whole group, 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.

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 2024.

The target free reserves for each of the group charities should be no more than three months' of full budgeted operational costs. 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 2024, total reserves stood at £179k (2023: £127k), of which free reserves totalled £132k (2023: £127k).

Reserves	2024	2023
Total	179,450	126,584
Less tangible fixed assets	–	–
Less restricted funds	–	–
Less designated funds	(47,638)	(60,000)
Free Reserves	131,812	66,584

Trustees' annual report

For the year ended 31 March 2024

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. 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 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 the selling of certification of training to organisations.

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.

Plans for the future

Development of Version 2 of the Training Standards is expected to be completed by the start of 2025. The standards will be piloted in a wide range of different sectors prior to final publication.

We are looking to develop a programme based on the six core strategies to support providers across education, health and social care to reduce reliance on harmful restrictive practices.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated in December 2018 and registered as a charity on 14th February 2020.

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.

Trustees' annual report

For the year ended 31 March 2024

The Board of Trustees is responsible for the overall governance of the Charity. The number of Trustees shall be not less than 6 and not more than 12.

Trustees will include representation from those with lived experience, and from other relevant bodies.

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 5 and 7 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, and discusses all three Charities in the Group. Its membership consists of Trustee representatives from each Charity and 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 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.

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
- 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)

All staff are employed by the parent charity, the British Institute of Learning Disabilities and associated salary costs are recharged to Bild RRN.

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 their appointment is confirmed.

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 RRN and the BILD RRN 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.

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.

One Trustee received a payment for tutoring work for RRN, of £5,000 (2023: £0).

Bild Restraint Reduction Network is deemed to be under control of the British Institute of Learning Disabilities (Registered Charity Number – 1019663) by virtue of the fact that Bild can appoint at least half of the board for the Charity. As a result, transactions between these organisations are deemed to be related party transactions. Consolidated financial statements for The British Institute

of Learning Disabilities are publicly available from its registered office at C/O Respond, Brickyard, 28-30 Charles Square, London, N1 6HT.

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 £719 (2023: £730) was reimbursed in expenses to 4 (2023: 4) trustees for expenses incurred in attending meetings of trustees. Details of Trustee expenses and related party transactions are disclosed in note 10 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.

RRN does not hold funds as a custodian.

Statement of responsibilities of the trustees

The trustees (who are also directors of BILD Restraint Reduction Network 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 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

Trustees' annual report

For the year ended 31 March 2024

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.

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 1 (2023: 1). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

These accounts have been prepared in accordance with the 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

David O'Brien
Trustee and Chair

Independent examiner's report

To the members of

BILD Restraint Reduction Network

I report to the trustees on my examination of the accounts of BILD Restraint Reduction Network for the year ended 31 March 2024.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the Company you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accounts in England and Wales, which is one of the listed bodies.

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

- 1 Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2 The accounts do not accord with those records; or
- 3 The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

Independent examiner's report

To the members of

BILD Restraint Reduction Network

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

Fleur Holden FCA

The Institute of Chartered Accountants in England and Wales

Address: Sayer Vincent LLP, 110 Golden Lane, London, EC1Y 0TG

Date: 10 December 2024

BILD Restraint Reduction Network

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2024

	Note	Unrestricted £	2024 Total £	Unrestricted £	2023 Total £
Income from:					
Charitable activities					
Conferences, training, consultancy and licence fee	2	502,505	502,505	490,318	490,318
Total income		<u>502,505</u>	<u>502,505</u>	<u>490,318</u>	<u>490,318</u>
Expenditure on:					
Charitable activities					
Conferences, training, and consultancy	3	449,639	449,639	436,474	436,474
Total expenditure		<u>449,639</u>	<u>449,639</u>	<u>436,474</u>	<u>436,474</u>
Net income / (expenditure) for the year	4	52,866	52,866	53,844	53,844
Net movement in funds		52,866	52,866	53,844	53,844
Reconciliation of funds:					
Total funds brought forward		126,584	126,584	72,740	72,740
Total funds carried forward		<u>179,450</u>	<u>179,450</u>	<u>126,584</u>	<u>126,584</u>

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 14a to the financial statements.

BILD Restraint Reduction Network

Balance sheet

Company no. 11741006

As at 31 March 2024

	Note	£	2024 £	2023 £
Current assets:				
Debtors	9	101,960	42,420	
Cash at bank and in hand		212,802	339,772	
		<u>314,762</u>	<u>382,192</u>	
Liabilities:				
Creditors: amounts falling due within one year	10	(135,312)	(255,608)	
Net current assets			<u>179,450</u>	<u>126,584</u>
Total assets less current liabilities			<u>179,450</u>	<u>126,584</u>
Total net assets			<u><u>179,450</u></u>	<u><u>126,584</u></u>
The funds of the charity:	14			
Unrestricted income funds:				
Designated funds		47,638	60,000	
General funds		131,812	66,584	
Total unrestricted funds			<u>179,450</u>	<u>126,584</u>
Total charity funds			<u><u>179,450</u></u>	<u><u>126,584</u></u>

The opinion of the directors is that the company is entitled to the exemptions conferred by Section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge the following responsibilities:

- (i) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
- (ii) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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

David O'Brien
Trustee

BILD Restraint Reduction Network

Statement of cash flows

For the year ended 31 March 2024

	2024		2023	
	£	£	£	£
Cash flows from operating activities				
Net income for the reporting period (as per the statement of financial activities)	52,866		53,844	
(Increase) in debtors	(59,540)		(10,726)	
(Decrease)/ increase in creditors	(120,296)		178,688	
Net cash (used in)/ provided by operating activities	(126,970)		221,806	
Change in cash and cash equivalents in the year	(126,970)		221,806	
Cash and cash equivalents at the beginning of the year	339,772		117,966	
Cash and cash equivalents at the end of the year	212,802		339,772	
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	339,772	(126,970)	–	212,802
Total cash and cash equivalents	339,772	(126,970)	–	212,802

1 Accounting policies

a) Statutory information

BILD Restraint Reduction Network is a charitable company limited by guarantee and is incorporated in England & 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 Charities Act 2011.

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

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

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

d) Going concern

After reviewing the Charity's forecasts, the cash position, and the level of reserves, the Trustees have a reasonable expectation that the organisation has sufficient resources to continue in operational existence for the future and believe there are no material uncertainties that call into doubt the ability of the organisation to continue as a going concern. RRN therefore continues to adopt the going concern basis in preparing its financial statements.

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

f) 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.

g) 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 is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of delivering qualifications, a conference and consultancy work undertaken to further the purposes of the charity and their associated support costs

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

h) 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 the parent charity, 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, and recharged to ACT on a monthly basis

• Learning Services	85%
• Membership & Services	5%
• Consultancy & Projects	10%

Governance costs includes the costs of independent examiner fees

1 Accounting policies (continued)

i) 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.

j) 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.

k) 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.

l) Financial instruments

The charity 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.

m) Pensions

The pension expenditure within the financial statements is a recharge from Bild. ACT doesn't run a scheme directly, due to not employing any staff directly.

2 Income from charitable activities

	Unrestricted	2024 Total	Unrestricted	2023 Total
	£	£	£	£
Grants (training)	23,049	23,049	–	–
Conference Registration fees	73,380	73,380	88,745	88,745
Training	106,314	106,314	31,227	31,227
Consultancy	150,146	150,146	235,714	235,714
Licence fee from ACT	149,616	149,616	134,632	134,632
Total income from charitable activities	502,505	502,505	490,318	490,318

3a Analysis of expenditure (current year)

	Conferences, training, and consultancy £	Governance costs £	Support costs £	2024 Total £
Staff costs	141,455	–	52,202	193,657
Travel & Accommodation	69,180	–	–	69,180
Office & Admin	11,559	–	–	11,559
Professional Fees	168,252	3,346	–	171,598
Property & Insurance	–	–	3,220	3,220
Finance	425	–	–	425
	390,871	3,346	55,422	449,639
Support costs	55,422	–	(55,422)	–
Governance costs	3,346	(3,346)	–	–
Total expenditure 2024	449,639	–	–	449,639

3b Analysis of expenditure (prior year)

	Conferences, £	Governance £	Support £	2023 Total £
Staff costs	179,372	–	49,205	228,577
Travel & Accommodation	39,576	–	–	39,576
Office & Admin	29,772	–	–	29,772
Professional Fees	133,063	2,300	–	135,363
Property & Insurance	–	–	2,916	2,916
Finance	270	–	–	270
	382,053	2,300	52,121	436,474
Support costs	52,121	–	(52,121)	–
Governance costs	2,300	(2,300)	–	–
Total expenditure 2023	436,474	–	–	436,474

BILD Restraint Reduction Network

Notes to the financial statements

For the year ended 31 March 2024

4 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2024 £	2023 £
Independent Examiner's Fee (excluding VAT):		
Independent Examination	2,000	1,550
Other services	–	550
	<u>2,000</u>	<u>1,550</u>

5 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	164,663	192,439
Social security costs	17,251	21,826
Employer's contribution to defined contribution pension schemes	11,408	13,987
Other forms of employee benefits	335	325
	<u>193,657</u>	<u>228,577</u>

Staff costs are recharges and transfers from parent Bild. RRN doesn't employ any staff directly.

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2023: £nil). 1 trustee received payment for professional services (Tutoring) supplied to the charity totalling £5,000 (2023: £4,100).

Trustees' expenses represent the payment or reimbursement of travel and subsistence costs totaling £719 (2023: £730) incurred by 4 (2023: 4) members relating to attendance at meetings of the trustees.

6 Staff numbers

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

7 Related party transactions

Payments in the period have been received from group organisations, which are detailed below: – Association of Certified Training – Licence Fee £149,616 (2023 £134,631).

One trustee received £5,000 for tutoring for RNN during the year.

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

8 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

9 Debtors

	2024 £	2023 £
Trade debtors	70,494	29,914
Amounts due from associated undertakings	21,816	12,506
Other debtors	100	–
Prepayments	9,550	–
	<u>101,960</u>	<u>42,420</u>

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	2,754	9,850
Taxation and social security	–	(200)
Other creditors	265	–
Amounts due to associated undertakings	–	89,166
Accruals	32,351	31,309
Deferred income (note 11)	99,942	125,483
	135,312	255,608

11 Deferred income

Deferred income comprises of Qualification courses paid in advance

	2024 £	2023 £
Balance at the beginning of the year	125,483	8,300
Amount released to income in the year	(125,483)	(8,300)
Amount deferred in the year	99,942	125,483
Balance at the end of the year	99,942	125,483

12 Pension scheme

The pension expenditure within the financial statements is a recharge from BILD. ACT doesn't run a scheme directly, due to not employing any staff directly. See note 6 for details.

13a Analysis of net assets between funds (current year)

	General unrestricted £	Designated £	Total funds £
Net current assets	131,812	47,638	179,450
Net assets at 31 March 2024	131,812	47,638	179,450

13b Analysis of net assets between funds (prior year)

	General unrestricted £	Designated £	Total funds £
Net current assets	66,584	60,000	126,584
Net assets at 31 March 2023	66,584	60,000	126,584

14a Movements in funds (current year)

	At 1 April 2023 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2024 £
Unrestricted funds:					
Designated funds:					
RRN Training Standard update	60,000	–	(12,362)	–	47,638
Total designated funds	60,000	–	(12,362)	–	47,638
General funds	66,584	502,505	(437,277)	–	131,812
Total unrestricted funds	126,584	502,505	(449,639)	–	179,450

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

14b Movements in funds (prior year)

	At 1 April 2022 £	Income & gains £	Expenditure & losses £	Transfers £	At 1 April 2023 £
Unrestricted funds:					
Designated funds:					
RRN Training Standard update	–	–	–	60,000	60,000
Total designated funds	–	–	–	60,000	60,000
General funds	72,740	490,318	(436,474)	(60,000)	66,584
Total unrestricted funds	72,740	490,318	(436,474)	–	126,584

Purposes of designated funds

£60,000 was designated in 2023 to produce the Restraint Reduction Network updated training standard. The training standard will then be adopted by a number of external organisations. It is the Trustees' intention to review and update the stand every 3 years or as is deemed necessary. The update to the second version of the standard is in addition to the normal operations and should be completed by the end of the next financial year, 31/3/25.

15 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.

16 Controlling party

The ultimate parent Charity is The British Institute of Learning Disabilities (Registered Charity Number 1019663). Consolidated financial statements for The British Institute of Learning Disabilities are publicly available from its registered office at c/o Respond, Brickyard, 28–30 Charles Square, London, N1 6HT.

Accounts

Registered Company Number: 11741006

Registered Charity Number: 1187984

BILD RESTRAINT REDUCTION NETWORK

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

Contents

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Reference and Administrative Details of the Charity, Its Trustees and Advisors for the Year Ended 31st March 2023

Trustees	David Atkinson Agnes Boyd Joy Duxbury Benjamin Higgins, Chief Executive Ajibola Lewis Salli Midgley Elizabeth Morrison David O'Brien (Appointed 04/10/2022) Bengi O'Reilly Brodie Paterson
Company registered number	11721006
Charity registered number	1187984
Principal office	Birmingham Research Park 97 Vincent Drive Birmingham B15 2SQ
Chief executive officer	Benjamin Higgins
Accountants	Sayer Vincent LLP Invicta House 108 – 114 Golden Lane London EC1Y 0TL

Trustees' Report for the Year Ended 31st March 2023

The Trustees present their annual report together with the financial statements of the Bild Restraint Reduction Network for the year 1 April 2022 to 31 March 2023.

Objectives and activities

The Restraint Reduction Network (RRN) is a registered charity with an ambitious vision 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.

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. 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.

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 mental health in order to improve support for persons with such disabilities.

The RRN was commissioned by Plena Inclusion in Spain to provide consultancy services supporting their restraint reduction activity. Over the 2022/2023 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.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

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 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.

Reserves for RRN totaled £126.6k as at 31st March 2023 (2022:£72.7k), of which free reserves totaled £66.6k (2022: £12.7k), with the remaining £60k (2022: £60k) held in a designated reserve.

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	417,632	262,188

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.

c. Results for the Year

The total surplus for the period amounted to £53,844 (2022: deficit of £18,611). In summary:

- Unrestricted income totaled £490,318 (2022: £215,687). Unrestricted expenditure totaled £436,474 (2022: £234,298).

d. 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.

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 Charity and of its incoming resources and application of resources, including its 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.
- make judgments and accounting 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 Charity will continue in business.

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

BILD RESTRAINT REDUCTION NETWORK

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

David O'Brien
Trustee

Independent examiner's report to the trustees of Bild Restraint Reduction Network

I report to the trustees on my examination of the accounts of Bild Restraint Reduction Network for the year ended 31 March 2023.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the Company you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accounts in England and Wales, which is one of the listed bodies.

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

- 1 Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2 The accounts do not accord with those records; or
- 3 The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

BILD RESTRAINT REDUCTION NETWORK

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

Fleur Holden

The Institute of Chartered Accountants in England and Wales

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

Date: 14th December 2023

Statement of Financial Activities for the Year Ended 31st March 2023

		2023		2022
	Note	Unrestricted £	Total £	Total £
Income From:				
Donations & Legacies	3	-	-	24,965
Charitable Activities	4	490,318	490,318	190,722
Total Income		490,318	490,318	215,687
Expenditure on:				
Charitable Activities	5	436,474	436,474	234,298
Total Expenditure		436,474	436,474	234,298
Net movement in funds in the year		53,844	53,844	(18,611)
Funds at the beginning of the year	12	72,740	72,740	91,351
Funds at the end of the Year		126,584	126,584	72,740

The Statement of Financial Activities includes all gains and losses recognised in the year. The notes on pages 9 to 16 form part of these financial statements.

Balance Sheet as at 31st March 2023**Company Registration: 11741006**

	Note	2023	2022
		£	£
Current Assets			
Debtors	8	42,420	13,923
Prepayments & Accrued Income		-	17,771
Cash at Bank & in Hand		339,772	117,966
		<u>382,191</u>	<u>149,660</u>
Creditors: Amount Falling due within one year	9	<u>(255,608)</u>	<u>(76,920)</u>
Net Current Assets		126,584	72,740
Net Assets		<u>126,584</u>	<u>72,740</u>
Charity funds			
Restricted income funds		-	-
Unrestricted income funds	Designated 16	60,000	60,000
Unrestricted income funds	Undesignated 13	66,584	12,740
Total funds		<u>126,584</u>	<u>72,740</u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies' regime.

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

Trustee

The notes on pages 11 to 18 form part of these financial statements.

Statement of Cash Flows for the Year Ended 31st March 2023

	Note	2023	2022
		£	£
Cash Flows from Operating Activities	14	221,806	48,443
Net cash provided by/ (Used in) Operating activities			
Net Cash provided by/ (Used in) Investing Activities		221,806	48,443
Change in cash & Cash Equivalents in the year		<u>221,806</u>	<u>48,443</u>
The Funds of the Charity			
Cash and cash equivalents at the beginning of the year		117,966	69,523
Cash and cash equivalents at the end of the year	15	<u><u>339,772</u></u>	<u><u>117,966</u></u>

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

1. General Information

Bild Restraint Reduction Network is a charitable company limited by guarantee incorporated in England & Wales.

The registered office is Birmingham Research Park, 97 Vincent Drive, Birmingham, B15 2SQ. The Charity is registered as a Charity, number 1187984, with the Charity Commission.

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 Charities Act 2011.

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.

Bild Restraint Reduction Network 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.

2.2 Going Concern

After reviewing the Charity'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 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 financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 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.

2.6 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.

2.7 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.

2.8 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.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial Instruments

The Charity 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.

2.10 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 Charity and which have not been designated for other purposes.

3. Income from Donations and Legacies

	2023		2022	
	Unrestricted	Total	Unrestricted	Total
	£	£	£	£
Grants	-	-	24,965	24,965
	-	-	24,965	24,965

4. Income from Charitable Activities

	2023		2022	
	Unrestricted	Total	Unrestricted	Total
	£	£	£	£
Conferences, Training & Consultancy	490,318	490,318	190,722	190,722
	490,318	490,318	190,722	190,722

5. Analysis of Expenditure on Charitable Activities

	Unrestricted	Total	Unrestricted	Total
	Funds	Funds	Funds	Funds
	2023	2023	2022	2022
	£	£	£	£
Conferences, Training & Consultancy	434,174	434,174	232,386	232,386
Governance	2,300	2,300	1,912	1,912
	436,474	436,474	234,298	234,298

6. Independent Examiner's Remuneration

	2023	2022
	£	£
Fees payable to the Charity's independent examiner		
Examination of annual accounts	1,550	1,350
Under accrual for previous year	-	-
Other services	550	500

7. Trustees' Remuneration and Expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, £556 Trustee expenses have been incurred (2022 - £NIL).

8. Debtors

	2023	2022
	£	£
Trade debtors	29,914	-
Amounts owed by group undertakings	12,506	29,835
Prepayments	-	1,860
	<u>42,420</u>	<u>31,695</u>

9. Creditors: Amounts Falling due within One Year

	2023	2022
	£	£
Amounts owed to group undertakings	89,166	66,047
Taxation	(200)	-
Deferred Income	125,483	8,300
Accruals	31,609	2,573
	<u>246,058</u>	<u>41,993</u>

10. Deferred Income

	2023	2022
	£	£
Balance at beginning of year	8,300	-
Amount released to income in the year	(8,300)	-
Amount deferred in the year	125,483	8,300
Balance at year end	<u>125,483</u>	<u>8,300</u>

Deferred income is a mixture of qualifications and project work that has been carried forward to next financial year and will be recognized in the next financial year.

11. Financial Instruments

	2023	2022
	£	£
Financial Assets		
Financial assets measured at Fair Value	339,772	117,966
	<u>339,772</u>	<u>117,966</u>

Financial assets measured at fair value through the income and expenditure comprise of cash at bank and in hand.

12. Movement in Funds

	At 1st April 2022	Income & gains	Expenditure & losses	At 31st March 2023
	£	£	£	£
Unrestricted funds:				
General fund	72,740	490,318	(436,474)	126,584
Total funds	<u>72,740</u>	<u>490,318</u>	<u>(436,474)</u>	<u>126,584</u>

	At 1st April 2021	Income & gains	Expenditure & losses	At 31st March 2022
	£	£	£	£
Unrestricted funds:				
General fund	91,351	215,687	(234,298)	72,740
Total funds	<u>91,351</u>	<u>215,687</u>	<u>(234,298)</u>	<u>72,740</u>

13. Analysis of Net Assets Between Funds

	General unrestricted	Designated	Total Funds
	£	£	£
Net current assets	66,584	60,000	126,584
Net assets at end of year	<u>66,584</u>	<u>60,000</u>	<u>126,584</u>

14.Reconciliation of Net Income to Cash Flows from Operating Activities

	2023	2022
	£	£
Net income for the reporting period	53,844	(18,611)
<i>(as per the statement of financial activities)</i>		
Decrease in stocks	-	2,768
(Increase)/ Decrease in debtors	(10,726)	29,359
Increase in creditors	178,688	34,928
Net cash (used in)/ provided by operating activities	221,806	48,443

15. Analysis of Cash and Cash Equivalents

	At 1st April 2022	Cash Flows	Other Changes	At 31st March 2023
	£	£	£	£
Cash at bank in hand	117,966	221,806	-	339,772
Total Cash & Cash equivalents	117,966	221,806	-	339,772

16.Designates Funds

£60,000 (2022: £Nil) has been designated to produce the Restraint Reduction Network updated training standard. The training stand will then be adopted by a number of external organizations. It is the Trustees' intention to review and update the stand every 3 years or as is deemed necessary. The update to the second version of the standard is in addition to the normal operations and should be completed by the end of the 2024 financial year.

17. Controlling Party

The ultimate parent Charity is The British Institute of Learning Disabilities (Registered Charity Number 1019663). Consolidated financial statements The British Institute of Learning Disabilities are publicly available from its registered office at Birmingham Research Park, 97 Vincent Drive, Birmingham, B15 2SQ.

Accounts

BILD RESTRAINT REDUCTION NETWORK

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

BILD RESTRAINT REDUCTION NETWORK

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BILD RESTRAINT REDUCTION NETWORK

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2022

Trustees	David Atkinson Iris Benson Colin Dale Joy Duxbury Benjamin Higgins, Chief Executive
Charity registered number	1187984
Principal office	Birmingham Research Park 97 Vincent Drive Birmingham B15 2SQ
Chief executive officer	Benjamin Higgins
Accountants	Bishop Fleming LLP Chartered Accountants 1-3 College Yard Worcester WR1 2LB

BILD RESTRAINT REDUCTION NETWORK

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the financial statements of the Bild Restraint Reduction Network for the year 1 April 2021 to 31 March 2022.

Objectives and activities

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.

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 mental health in order to improve support for persons with such disabilities.

Achievements and performance

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

BILD RESTRAINT REDUCTION NETWORK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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.

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 in excess of £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.

c. Results for the Year

The total deficit for the period amounted to £18,611 (2021: Surplus of £103,132). In summary:

- Unrestricted income totaled £215,687 (2021: £201,479). Unrestricted expenditure totaled £234,298 (2021: £98,347).

BILD RESTRAINT REDUCTION NETWORK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

d. 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.

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 Charity and of its incoming resources and application of resources, including its 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 judgments 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 Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 21st October 2022 and signed on their behalf by:

Benjamin Higgins
Trustee

BILD RESTRAINT REDUCTION NETWORK

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BILD RESTRAINT REDUCTION NETWORK ('the Charity')

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2022.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

INDEPENDENT EXAMINER'S STATEMENT

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

BILD RESTRAINT REDUCTION NETWORK

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

Signed:

Andrew Wood

BISHOP FLEMING LLP

Chartered Accountants

1-3 College Yard

Worcester

WR1 2LB

Dated: 27th October 2022

FCCA

BILD RESTRAINT REDUCTION NETWORK

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	2022 Unrestricted £	Total £	2021 Total £
Income From:				
Donations & Legacies	3	24,965	24,965	136,514
Charitable Activities	4	190,722	190,722	64,965
Total Income		215,687	215,687	201,479
Expenditure on:				
Charitable Activities	5	234,298	234,298	98,347
Total Expenditure		234,298	234,298	98,347
Net movement in funds in the year		(18,611)	(18,611)	103,132
Funds at the beginning of the year	13	91,351	91,351	(11,781)
Funds at the end of the Year		72,740	72,740	91,351

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 16 form part of these financial statements.

BILD RESTRAINT REDUCTION NETWORK

**BALANCE SHEET
AS AT 31 MARCH 2022**Company Registration: 11741006

	Note	2022 £	2021 £
Current Assets			
Stocks	8	-	2,768
Debtors	9	13,923	61,053
Prepayments & Accrued Income		17,771	-
Cash at Bank & in Hand		117,966	69,523
		149,660	133,344
Creditors: Amount Falling due within one year	10	(76,920)	(41,993)
Net Current Assets		72,740	91,351
Net Assets		72,740	91,351
Charity funds			
Restricted income funds		-	-
Unrestricted income funds	Designated	60,000	-
Unrestricted income funds	Undesignated	12,740	91,351
Total funds		72,740	91,351

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorized for issue by the Trustees on 21st October 2022 and signed on their behalf by:

Benjamin Higgins
Trustee

The notes on pages 10 to 16 form part of these financial statements.

BILD RESTRAINT REDUCTION NETWORK

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	2020	2021
		£	£
Cash Flows from Operating Activities	18	48,443	68,600
Net cash provided by/ (Used in) Operating activities			
Net Cash provided by/ (Used in) Investing Activities		48,443	68,600
Change in cash & Cash Equivalents in the year		<u>48,443</u>	<u>68,600</u>
The Funds of the Charity			
Cash and cash equivalents at the beginning of the year		69,523	923
Cash and cash equivalents at the end of the year	19	<u>117,966</u>	<u>69,523</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. GENERAL INFORMATION

Bild Restraint Reduction Network is a charitable company limited by guarantee incorporated in England & Wales.

The registered office is Birmingham Research Park, 97 Vincent Drive, Birmingham, B15 2SQ.

The Charity is registered as a Charity, number 1187984, with the Charity Commission.

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 Charities Act 2011.

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.

Bild Restraint Reduction Network 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.

2.2 GOING CONCERN

After reviewing the Charity'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 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 financial statements.

2.3 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

2. ACCOUNTING POLICIES (CONTINUED)**2.4 EXPENDITURE**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 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.

2.6 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.

2.7 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.

2.8 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.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 FINANCIAL INSTRUMENTS

The Charity 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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

2. ACCOUNTING POLICIES (CONTINUED)**2.10 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 Charity and which have not been designated for other purposes.

3. INCOME FROM DONATIONS AND LEGACIES

	2022		2021	
	Unrestricted £	Total £	Unrestricted £	Total £
Grants	24,965	24,965	136,514	136,514
	24,965	24,965	136,514	136,514

4. INCOME FROM CHARITABLE ACTIVITIES

	2022		2021	
	Unrestricted £	Total £	Unrestricted £	Total £
Conferences, Training & Consultancy	190,722	190,722	64,965	64,965
	190,722	190,722	64,965	64,965

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

5. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Total Funds 2021 £
Conferences, Training & Consultancy	232,386	232,386	95,164	95,164
Governance	1,912	1,912	3,183	3,183
	234,298	234,298	98,347	98,347

6. INDEPENDENT EXAMINER'S REMUNERATION

	2022 £	2021 £
Fees payable to the Charity's independent examiner		
Examination of annual accounts	1,350	1,275
Under accrual for previous year	-	-
Other services	500	500

7. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

BILD RESTRAINT REDUCTION NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

8. STOCKS

	2022 £	2021 £
Finished goods and goods for resale	-	2,768

9. DEBTORS

	2022 £	2021 £
Trade debtors	-	27,500
Amounts owed by group undertakings	29,835	32,714
Prepayments	1,860	839
	<u>31,695</u>	<u>61,053</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Amounts owed to group undertakings	66,047	34,843
Taxation	-	5,850
Deferred Income	8,300	-
Accruals	2,573	1,300
	<u>76,920</u>	<u>41,993</u>

11. DEFERRED INCOME

	2022 £	2021 £
Balance at beginning of year	-	-
Amount released to income in the year	-	-
Amount deferred in the year	8,300	-
Balance at year end	<u>8,300</u>	<u>-</u>

Deferred income is a project that has been carried forward to next financial year, as the project will be completed after the 31st March 2022

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

12. FINANCIAL INSTRUMENTS

	2022	2021
Financial Assets	£	£
Financial assets measured at Fair Value	117,966	69,523
	<u>117,966</u>	<u>69,523</u>

Financial assets measured at fair value through the income and expenditure comprise of cash at bank and in hand.

13. MOVEMENT IN FUNDS

	At 1st April 2021	Income & gains	Expenditure & losses	At 31st March 2022
	£	£	£	£
Unrestricted funds:				
General fund	91,351	215,687	(234,298)	72,740
Total funds	<u>91,351</u>	<u>215,687</u>	<u>(234,298)</u>	<u>72,740</u>

	At 1st April 2020	Income & gains	Expenditure & losses	At 31st March 2021
	£	£	£	£
Unrestricted funds:				
General fund	(11,781)	201,479	(98,347)	91,351
Total funds	<u>(11,781)</u>	<u>201,479</u>	<u>(98,347)</u>	<u>91,351</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General unrestricted	Designated	Total Funds
	£	£	£
Net current assets	12,740	60,000	72,740
Net assets at end of year	<u>12,740</u>	<u>60,000</u>	<u>72,740</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

15. DESIGNATED FUNDS

£60,000 (2021: £Nil) has been designated for the production of the Restraint Reduction Network updated training standard. The training stand will then be adopted by a number of external organizations. It is the Trustees intention to review and update the stand every 3 years or as is deemed necessary. The update to the second version of the standard is in addition to the normal operations and should be completed by the end of the 2023 financial year.

16. CONTROLLING PARTY

The ultimate parent Charity is The British Institute of Learning Disabilities (Registered Charity Number - 1019663). Consolidated financial statements The British Institute of Learning Disabilities are publicly available from its registered office at Birmingham Research Park, 97 Vincent Drive, Birmingham, B15 2SQ.

Accounts

BILD RESTRAINT REDUCTION NETWORK

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

BILD RESTRAINT REDUCTION NETWORK

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BILD RESTRAINT REDUCTION NETWORK

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2021

Trustees	David Atkinson Iris Benson Colin Dale Joy Duxbury Benjamin Higgins, Chief Executive
Charity registered number	1187984
Principal office	Birmingham Research Park 97 Vincent Drive Birmingham B15 2SQ
Chief executive officer	Benjamin Higgins
Accountants	Bishop Fleming LLP Chartered Accountants 1-3 College Yard Worcester WR1 2LB

BILD RESTRAINT REDUCTION NETWORK

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the financial statements of the Bild Restraint Reduction Network for the year 1 April 2020 to 31 March 2021.

Objectives and activities

a. Policies and objectives

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.

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 mental health in order to improve support for persons with such disabilities.

Achievements and performance

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

BILD RESTRAINT REDUCTION NETWORK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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.

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 in excess of £500,000).

At 31 March 2021, total consolidated 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.

c. Results for the Year

The total surplus for the period amounted to £103,132 (2020: (£11,781)).

In summary:

- Unrestricted income totalled £201,479 (2020: £127,388). Unrestricted expenditure totalled £98,347 (2020: £139,169).

BILD RESTRAINT REDUCTION NETWORK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

d. 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.

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 Charity and of its incoming resources and application of resources, including its 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 judgments 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 Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on
and signed on their behalf by:

Benjamin Higgins
Trustee

BILD RESTRAINT REDUCTION NETWORK

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BILD RESTRAINT REDUCTION NETWORK ('the Charity')

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2021.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

INDEPENDENT EXAMINER'S STATEMENT

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

BILD RESTRAINT REDUCTION NETWORK

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

Signed:

Andrew Wood

BISHOP FLEMING LLP

Chartered Accountants

1-3 College Yard

Worcester

WR1 2LB

Dated:

FCCA

BILD RESTRAINT REDUCTION NETWORK

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
Donations and legacies	3	136,514	136,514	87,814
Charitable activities	4	64,965	64,965	39,574
		<u>201,479</u>	<u>201,479</u>	<u>127,388</u>
Total income				
Expenditure on:				
Charitable activities	5	98,347	98,347	139,169
		<u>98,347</u>	<u>98,347</u>	<u>139,169</u>
Total expenditure				
		<u>103,132</u>	<u>103,132</u>	<u>(11,781)</u>
Net movement in funds				
Reconciliation of funds:				
Total funds brought forward		(11,781)	(11,781)	-
Net movement in funds		103,132	103,132	(11,781)
		<u>91,351</u>	<u>91,351</u>	<u>(11,781)</u>
Total funds carried forward				

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 16 form part of these financial statements.

BILD RESTRAINT REDUCTION NETWORK

BALANCE SHEET AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Current assets			
Stocks	9	2,768	2,768
Debtors	10	61,053	15,818
Cash at bank and in hand		69,523	923
		<u>133,344</u>	<u>19,509</u>
Creditors: amounts falling due within one year	11	(41,993)	(31,290)
Net current assets / liabilities		<u>91,351</u>	<u>(11,781)</u>
Total assets less current liabilities		91,351	(11,781)
Total net assets		<u>91,351</u>	<u>(11,781)</u>
Charity funds			
Restricted funds	13	-	-
Unrestricted funds	13	<u>91,351</u>	<u>(11,781)</u>
Total funds		<u>91,351</u>	<u>(11,781)</u>

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

Benjamin Higgins
Trustee

The notes on pages 9 to 16 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. GENERAL INFORMATION

Bild Restraint Reduction Network is a charitable company limited by guarantee incorporated in England & Wales.

The registered office is Birmingham Research Park, 97 Vincent Drive, Birmingham, B15 2SQ.

The Charity is registered as a Charity, number 1187984, with the Charity Commission.

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 Charities Act 2011.

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.

Bild Restraint Reduction Network 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.

2.2 GOING CONCERN

After reviewing the Charity'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 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 financial statements.

2.3 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.4 EXPENDITURE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

2. ACCOUNTING POLICIES (CONTINUED)

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 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.

2.6 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.

2.7 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.

2.8 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.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 FINANCIAL INSTRUMENTS

The Charity 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.

BILD RESTRAINT REDUCTION NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

2. ACCOUNTING POLICIES (CONTINUED)

2.10 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 Charity and which have not been designated for other purposes.

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2021 £	Total funds 2021 £
Grants	136,514	136,514

	Unrestricted funds 2020 £	Total funds 2020 £
Grants	87,814	87,814

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2021 £	Total funds 2021 £
Conferences, Training & Publications	64,965	64,965

	Unrestricted funds 2020 £	Total funds 2020 £
Conferences, Training & Publications	39,574	39,574

BILD RESTRAINT REDUCTION NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

5. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

Summary by fund type

	Unrestricted funds 2021 £	Total funds 2021 £
Conferences, Training & Publications	95,164	95,164
Governance	3,183	3,183
	<u>98,347</u>	<u>98,347</u>
	Unrestricted funds 2020 £	Total funds 2020 £
Conferences, Training & Publications	139,135	139,135
Governance	34	34
	<u>139,169</u>	<u>139,169</u>

6. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Conferences, Training & Publications	10,502	84,662	95,164
Governance	1,710	1,473	3,183
	<u>12,212</u>	<u>86,135</u>	<u>98,347</u>

BILD RESTRAINT REDUCTION NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

6. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £
Conferences, Training & Publications	89,498	49,637	139,135
Governance	25	9	34
	<u>89,523</u>	<u>49,646</u>	<u>139,169</u>

ANALYSIS OF SUPPORT COSTS

	Total funds 2021 £	Total funds 2020 £
Staffing (via Service Level Agreement)	73,824	41,611
Premises and Utilities	12,263	7,060
Website	48	975
	<u>86,135</u>	<u>49,646</u>

7. INDEPENDENT EXAMINER'S REMUNERATION

	2021 £	2020 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	1,275	1,300
Fees payable to the Charity's independent examiner in respect of: Other services not included above	<u>500</u>	<u>-</u>

8. 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 - £NIL).

BILD RESTRAINT REDUCTION NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

9. STOCKS

	2021 £	2020 £
Finished goods and goods for resale	<u>2,768</u>	<u>2,768</u>

10. DEBTORS

	2021 £	2020 £
DUE WITHIN ONE YEAR		
Trade debtors	27,500	15,818
Amounts owed by group undertakings	32,714	-
Prepayments and accrued income	839	-
	<u>61,053</u>	<u>15,818</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	-	25,079
Amounts owed to group undertakings	34,843	-
Other taxation and social security	5,850	-
Other creditors	-	1,300
Accruals and deferred income	1,300	4,911
	<u>41,993</u>	<u>31,290</u>

12. FINANCIAL INSTRUMENTS

	2021 £	2020 £
FINANCIAL ASSETS		
Financial assets measured at fair value through income and expenditure	<u>69,523</u>	<u>923</u>

Financial assets measured at fair value through income and expenditure comprise of cash at bank and in hand.

BILD RESTRAINT REDUCTION NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

13. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
UNRESTRICTED FUNDS				
General Funds	(11,781)	201,479	(98,347)	91,351

STATEMENT OF FUNDS - PRIOR YEAR

		Income £	Expenditure £	Balance at 31 March 2020 £
UNRESTRICTED FUNDS				
General Funds - all funds		127,388	(139,169)	(11,781)

14. SUMMARY OF FUNDS

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
General funds	(11,781)	201,479	(98,347)	91,351

SUMMARY OF FUNDS - PRIOR YEAR

		Income £	Expenditure £	Balance at 31 March 2020 £
General funds		127,388	(139,169)	(11,781)

BILD RESTRAINT REDUCTION NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2021 £	Total funds 2021 £
Current assets	133,344	133,344
Creditors due within one year	(41,993)	(41,993)
TOTAL	<u>91,351</u>	<u>91,351</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2020 £	Total funds 2020 £
Current assets	19,509	19,509
Creditors due within one year	(31,290)	(31,290)
TOTAL	<u>(11,781)</u>	<u>(11,781)</u>

16. CONTROLLING PARTY

The ultimate parent Charity is The British Institute of Learning Disabilities (Registered Charity Number - 1019663). Consolidated financial statements The British Institute of Learning Disabilities are publicly available from its registered office at Birmingham Research Park, 97 Vincent Drive, Birmingham, B15 2SQ.