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**BILD RESTRAINT REDUCTION NETWORK**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2021**

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## **BILD RESTRAINT REDUCTION NETWORK**

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## BILD RESTRAINT REDUCTION NETWORK

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

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

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## **BILD RESTRAINT REDUCTION NETWORK**

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### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021**

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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.

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## BILD RESTRAINT REDUCTION NETWORK

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

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#### 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).

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## BILD RESTRAINT REDUCTION NETWORK

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

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#### 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

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## **BILD RESTRAINT REDUCTION NETWORK**

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

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#### **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.

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**BILD RESTRAINT REDUCTION NETWORK**

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

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Signed:

Andrew Wood

**BISHOP FLEMING LLP**

Chartered Accountants

1-3 College Yard

Worcester

WR1 2LB

Dated:

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**BILD RESTRAINT REDUCTION NETWORK**

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

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

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.

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## BILD RESTRAINT REDUCTION NETWORK

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### BALANCE SHEET AS AT 31 MARCH 2021

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	Note	2021 £	2020 £
<b>Current assets</b>			
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)
<b>Net current assets / liabilities</b>		<u>91,351</u>	<u>(11,781)</u>
<b>Total assets less current liabilities</b>		<b>91,351</b>	<b>(11,781)</b>
<b>Total net assets</b>		<u><b>91,351</b></u>	<u><b>(11,781)</b></u>
<b>Charity funds</b>			
Restricted funds	13	-	-
Unrestricted funds	13	<u>91,351</u>	<u>(11,781)</u>
<b>Total funds</b>		<u><b>91,351</b></u>	<u><b>(11,781)</b></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**

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**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**

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**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.

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## BILD RESTRAINT REDUCTION NETWORK

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

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#### 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	<b>136,514</b>

	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	<b>64,965</b>

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

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## BILD RESTRAINT REDUCTION NETWORK

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

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#### 5. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

##### Summary by fund type

	Unrestricted funds 2021 £	Total funds 2021 £
Conferences, Training & Publications	95,164	<b>95,164</b>
Governance	3,183	<b>3,183</b>
	<u>98,347</u>	<u><b>98,347</b></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	<b>95,164</b>
Governance	1,710	1,473	<b>3,183</b>
	<u>12,212</u>	<u>86,135</u>	<u><b>98,347</b></u>

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## BILD RESTRAINT REDUCTION NETWORK

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

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#### 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

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

#### 7. INDEPENDENT EXAMINER'S REMUNERATION

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

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## BILD RESTRAINT REDUCTION NETWORK

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

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#### 9. STOCKS

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

#### 10. DEBTORS

	2021 £	2020 £
<b>DUE WITHIN ONE YEAR</b>		
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 £
<b>FINANCIAL ASSETS</b>		
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.



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**BILD RESTRAINT REDUCTION NETWORK**

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

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**13. STATEMENT OF FUNDS****STATEMENT OF FUNDS - CURRENT YEAR**

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

**STATEMENT OF FUNDS - PRIOR YEAR**

		Income £	Expenditure £	Balance at 31 March 2020 £
<b>UNRESTRICTED FUNDS</b>				
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)

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## BILD RESTRAINT REDUCTION NETWORK

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

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#### 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	<b>133,344</b>
Creditors due within one year	(41,993)	<b>(41,993)</b>
<b>TOTAL</b>	<u>91,351</u>	<u><b>91,351</b></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)
<b>TOTAL</b>	<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.