
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

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BILD RESTRAINT REDUCTION NETWORK

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

		2022		2021
	Note	Unrestricted £	Total £	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.