

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

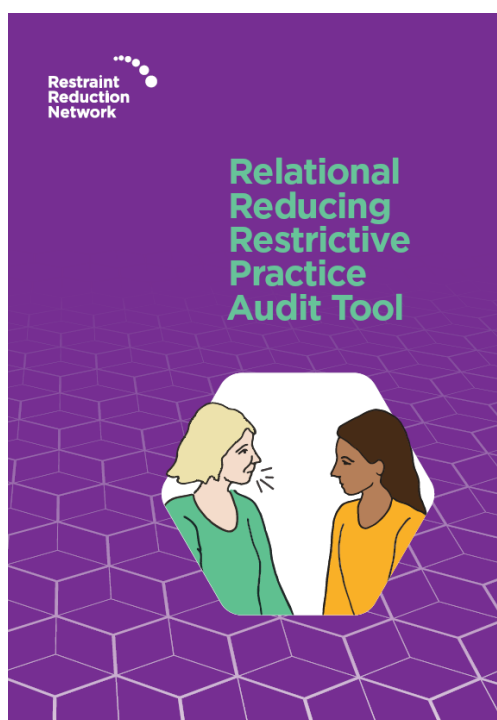
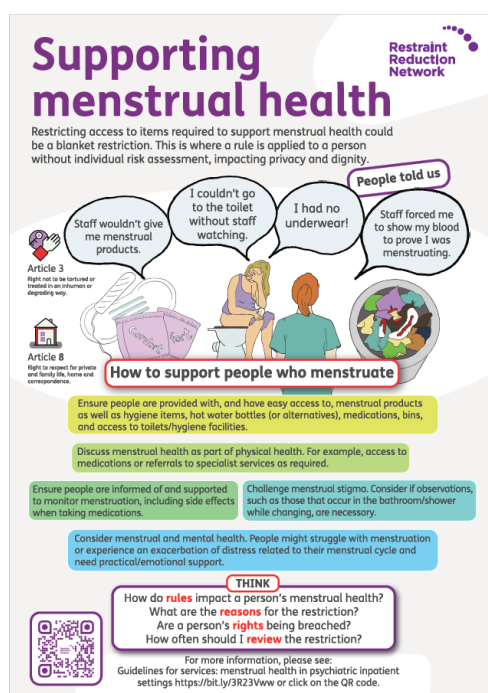
A practice leader is a person with specialist skills and expertise in their field of care and support. They ensure high quality person-centred support that improves quality of life, by helping staff provide the right kind of support.

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
	<hr/>	<hr/>
Total income from charitable activities	446,478	502,505
	<hr/>	<hr/>

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.