

BILD ASSOCIATION OF CERTIFIED TRAINING

England & Wales · Charity number 1190461

Details

Status Registered

Legal form Charitable company

Company number [11721648](#)

Registered 2020-07-20

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

Contact

Address C/O Respond
Brick Yard
28-30 Charles Square
London
N1 6HT

Phone 01214156960

Email enquiry@bild.org.uk

Website <http://www.bild.org.uk/>

Activities

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

Activities: BILD Association of Certified Training has been set up to certify training services that include a restrictive intervention. We are licenced by the Restraint Reduction Network to certify services as complying with the Restraint Reduction Network Training Standards. The standards aim to facilitate culture change, not just technical competence.

Classification

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

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£789,090	£778,123	£136,713	0
2024-03-31	£747,237	£700,941	£125,746	0
2023-03-31	£667,564	£624,729	£79,450	0
2022-03-31	£629,073	£531,705	£36,615	0
2021-03-31	£318,228	£328,548	-	-

Trustees

Name	Role	Appointed
Iris Benson		2022-12-08
Jack Francis Orchard		2025-11-07
John Anthony Heritage		2025-07-15
Marie Ash		2025-07-15
Penelope Rogers		2022-12-08
Raymond Francis Walker		2023-12-14
Teresa Wendy Sargent		2020-11-24

BILD ASSOCIATION OF CERTIFIED TRAINING

England & Wales - Charity number 1190461

Accounts

Company number: 11721648

Charity number: 1190461

BILD Association of Certified Training

UNAUDITED

Report and financial statements

For the year ended 31 March 2025

BILD Association of Certified Training

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BILD Association of Certified Training

Reference and administrative information

For the year ended 31 March 2025

Company number	11721648
Country of incorporation	United Kingdom
Charity number	1190461
Country of registration	England and 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:

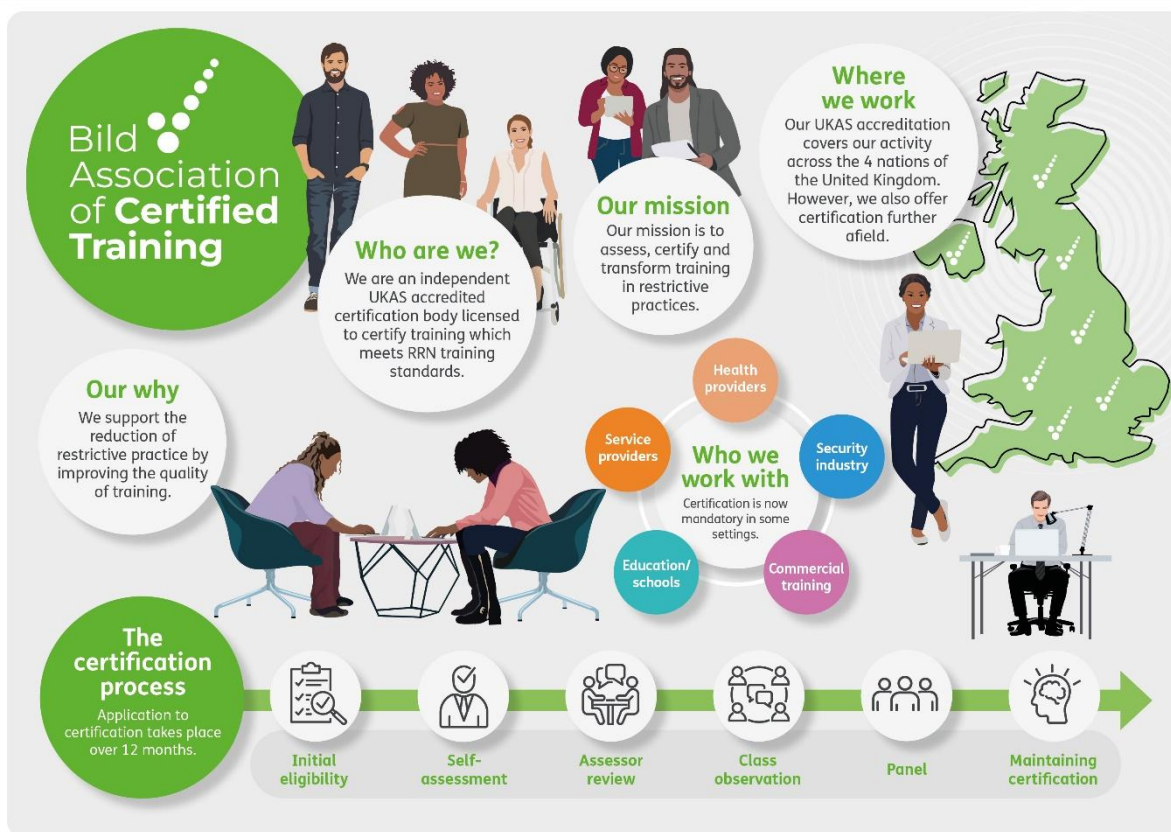
	Teresa Sargent	Chair
	Marie Ash	(Appointed 15 July 2025)
	Iris Benson	
	John Heritage	(Appointed 15 July 2025)
	John Lambert	(Resigned 5 December 2024)
	Penelope Rogers	
	Raymond Walker	
Company Secretary	Mark Walmsley	(Resigned 30 June 2024)
	Dean Farmer	(Appointed 16 September 2024)
Key Management Personnel	Ben Higgins	CEO
	Dean Farmer	(Appointed 16 September 2024)
	Paul Keedwell	Certification Director
	Mark Walmsley	(Resigned 30 June 2024)
Bankers	Lloyds Bank Plc	
	1 Vicar St, Kidderminster	
	Worcs DY10 1DH	
Solicitors	Stone King LLP	
	Boundary House, 91 Charterhouse St	
	London EC1M 6HR	
Independent Examiner	Fleur Holden FCA	
	Sayer Vincent LLP	
	110 Golden Lane	
	London EC1Y 0TG	

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

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

About Bild Association of Certified Training (ACT)

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



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

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

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

subject to rigorous quality assurance processes to achieve and maintain this accreditation. Our mission is to improve the health and wellbeing of people through our work in Assessing, Certifying, and Transforming the quality of training with a restrictive component across all health, education, and social care sectors.

ACT's Charitable Objects

The Charity's objects are restricted specifically, in each case to preserve and protect the physical and mental health of those with learning disabilities, autism or mental health problems by advancing education and research relating to learning disabilities, autism or mental health in order to improve support for persons with such disabilities.

ACT do not make social investments, and do not make grants to other organisations. We do not use volunteers.

ACT 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.

ACT's Achievements and Performance

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

Settings Certified Training is Expected or Required

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

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

Certified Training Scheme Progress

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

There are 442 affiliate organisations, an increase of 144 in the last year. Affiliate organisations are service provider organisations that deliver certified training services within their own organisations on behalf of a

certificated training service.

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

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

Financial review

The total surplus for the period amounted to £10,967 (2024: £46,296).

Unrestricted income totalled £789,090 (2024: £747,237). Unrestricted expenditure totalled £778,123 (2024: £700,941).

Principal risks and uncertainties

The Trustees are aware of their responsibilities for ensuring that ACT 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.

A key risk is that some commercial organisations push back on having quality standards they must comply with which can result in misinformation being shared. We are developing an infographic to better explain what is certified to address this misinformation from organisations with conflicts of interest.

Reserves policy and going concern

Reserves

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

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

approved by Trustees in March 2025.

The target free reserves for 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 £137k (2024: £126k), of which free reserves totalled £79k (2024: £68k). This is less than the reserves target level described above and will not require a transfer to group reserves.

Reserves	2025	2024
Total	£136,713	£125,746
Less tangible fixed assets	-	-
Less restricted funds	-	-
Less designated funds	(£58,044)	(£58,044)
Free Reserves	£78,669	£67,702

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 at 3% for those costs not already contracted. This forecast was approved by the Finance Subcommittee on 22 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

We will be piloting version 2 of the training standards in a wider range of different sectors.

In addition we will publishing monthly case studies to better demonstrate the positive impact of certified training

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated in December 2018 and registered as a charity on 20th July 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 4 and not more than 20. Elected Trustees may remain in office for not more than eight years (two four-year terms) before retirement. Trustees may be re-elected on the second anniversary of their retirement.

Positive working relationships and partnerships between Trustees and staff continue to contribute significantly to the achievement of the Charity's aims. Trustees met as a Board three 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 is disclosed in note 5 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 of the parent charity BILD, 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
- Lindsey Allen – Learning Disabilities Manager
- Georgina Jones – Operations Director (Resigned 10th November 2023)
- Charlotte Murphy – Operations Director (Appointed October 2024)
- Edwin Jones – Strategic Lead PBS (Resigned 14th June 2023)
- Paul Keedwell – Certification Director
- Sarah Leitch – Director of Programme Development
- Clare Stephen – Communications Director
- Mark Walmsley – Business & Finance Director (resigned 30th June 2024)
- Dean Farmer – Business & Finance Director (Appointed 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 ACT.

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 ACT and the BILD ACT 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

Bild Association of Certified Training 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.

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.

Remuneration policy for key management personnel

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

There were no expenses (2024: £1,000) reimbursed to any trustees (2024: 1) 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.

ACT does not hold funds as a custodian.

Statement of responsibilities of the trustees

The trustees (who are also directors of BILD Association of Certified Training 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 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 30 September 2025 and signed on their behalf by

Teresa Sargent
Trustee and Chair

Independent examiner's report

To the members of

BILD Association of Certified Training

I report to the trustees on my examination of the accounts of BILD Association of Certified Training 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:

- Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act or
- The accounts do not accord with those records; or
- 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
- 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 Association of Certified Training

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

Fleur Holden FCA

The Institute of Chartered Accountants in England and Wales

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

Date:

BILD Association of Certified Training**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					
Certification services	2	789,090	789,090	747,237	747,237
Total income		789,090	789,090	747,237	747,237
Expenditure on:					
Charitable activities					
Certification Services	3	778,123	778,123	700,941	700,941
Total expenditure		778,123	778,123	700,941	700,941
Net income for the year	4	10,967	10,967	46,296	46,296
Net movement in funds		10,967	10,967	46,296	46,296
Reconciliation of funds:					
Total funds brought forward		125,746	125,746	79,450	79,450
Total funds carried forward		136,713	136,713	125,746	125,746

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 Association of Certified Training

Balance sheet

Company no. 11721648

As at 31 March 2025

	Note	£	2025 £	£	2024 £
Current assets:					
Debtors	9	89,958		88,181	
Cash at bank and in hand		632,359		552,359	
		<u>722,317</u>		<u>640,541</u>	
Liabilities:					
Creditors: amounts falling due within one year	10	(585,603)		(514,795)	
Net current assets			<u>136,713</u>		<u>125,746</u>
Total assets less current liabilities			<u>136,713</u>		<u>125,746</u>
Total net assets			<u>136,713</u>		<u>125,746</u>
The funds of the charity:	14a				
Unrestricted income funds:					
Designated funds		58,044		58,044	
General funds		78,669		67,702	
		<u></u>		<u></u>	
Total unrestricted funds			<u>136,713</u>		<u>125,746</u>
Total charity funds			<u>136,713</u>		<u>125,746</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 30 September 2025 and signed on their behalf by

Teresa Sargent
Trustee and Chair

BILD Association of Certified Training

Statement of cash flows

For the year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income for the reporting period	10,967	46,296
(Increase)/decrease in debtors	(1,776)	66,678
Increase/(decrease) in creditors	70,809	50,866
Net cash provided by operating activities	80,000	163,840
Change in cash and cash equivalents in the year	80,000	163,840
Cash and cash equivalents at the beginning of the year	552,359	388,519
Cash and cash equivalents at the end of the year	632,359	552,359

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	552,359	80,000	-	632,359
Total cash and cash equivalents	552,359	80,000	-	632,359

1 Accounting policies

a) Statutory information

BILD Association of Certified Training is a charitable company limited by guarantee and is incorporated in England & Wales.

The registered office address is c/o Respond, Brickyard, 28–30 Charles Square, London, N1 6HT.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

c) Public benefit entity

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

d) Going concern

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

e) Income

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

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

f) Fund accounting

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 on charitable activities includes the costs of delivering certification services. This activity is undertaken to further the purposes of the charity and contribute to their associated support costs

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

1 Accounting policies (continued)

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) 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.

j) 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.

k) Pensions

ACT does not directly employ any staff. All staff are employed by BILD. The pension expenditure within the financial statements is therefore part of the cross charge for services from BILD.

2 Income from charitable activities

	Unrestricted	2025 Total	Unrestricted	2024 Total
	£	£	£	£
Certification services				
Application Fees	106,212	106,212	162,484	162,484
Assessment Fees	682,879	682,879	584,753	584,753
	<hr/>	<hr/>	<hr/>	<hr/>
Sub-total for Certification services	789,090	789,090	747,237	747,237
	<hr/>	<hr/>	<hr/>	<hr/>
Total income from charitable activities	789,090	789,090	747,237	747,237
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

BILD Association of Certified Training**Notes to the financial statements****For the year ended 31 March 2025****3a Analysis of expenditure (current year)**

	Certification Costs £	Governance costs £	2025 Total £
Staff costs (Note 5)	370,260	-	370,260
Travel & Accommodation	41,300	-	41,300
Office & Admin	29,597	-	29,597
Professional Fees	72,299	17,484	89,784
Contribution to Group			
Reserves	78,837	-	78,837
Property & Insurance	8,458	-	8,458
RRN Licence fee	157,674	-	157,674
Finance	2,213	-	2,213
	<u>760,639</u>	<u>17,484</u>	<u>778,123</u>
Governance costs	17,484	(17,484)	-
Total expenditure 2025	<u>778,123</u>	<u>-</u>	<u>778,123</u>

Support costs recharged from BILD are included in the figures above

3b Analysis of expenditure (prior year)

	Certification £	Governance £	2024 Total £
Staff costs (Note 5)	309,300	-	309,300
Travel & Accommodation	27,337	-	27,337
Office & Admin	31,227	-	31,227
Professional Fees	82,071	14,885	96,956
Contribution to Group			
Reserves	74,808	-	74,808
Property & Insurance	11,425	-	11,425
RRN Licence fee	149,616	-	149,616
Finance	272	-	272
	<u>686,056</u>	<u>14,885</u>	<u>700,941</u>
Governance costs	14,885	(14,885)	-
Total expenditure 2024	<u>700,941</u>	<u>-</u>	<u>700,941</u>

BILD Association of Certified Training

Notes to the financial statements

For the year ended 31 March 2025

4 Net income for the year

This is stated after charging:

	2025	2024
	£	£
Independent Examiner's Fee (excluding VAT):		
Independent Examination	2,100	2,000
Other services	-	2,750
	<u> </u>	<u> </u>

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	318,523	265,144
Social security costs	30,810	25,712
Employer's contribution to defined contribution pension schemes	19,941	17,104
Other forms of employee benefits	986	1,340
	<u>370,260</u>	<u>309,300</u>

Staff costs are recharges and transfers from parent Bild. ACT does not employ any staff directly.

No employee earned more than £60,000 during the year (2024: none).

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

Trustees' expenses represent the payment or reimbursement of travel and subsistence costs totaling £1,300 (2024: £1,432) incurred by one trustee (2024: 1) and 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 made to group organisations, which are detailed below:

British Institute of Learning Disabilities – Group Reserves Contribution £78,837 (2024 £74,808).

BILD Restraint Reduction Network – Licence Fee £157,674 (2024 £146,616).

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

BILD Association of Certified Training

Notes to the financial statements

For the year ended 31 March 2025

8 Taxation

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

9 Debtors

	2025 £	2024 £
Trade debtors	83,723	84,788
Prepayments and accrued income	6,234	3,393
	<u>89,958</u>	<u>88,181</u>

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	4,199	1,583
Taxation and social security	58,405	–
Other creditors	–	21,723
Amounts due to Group undertakings	109,176	128,037
Accruals	5,725	16,457
Deferred income (note 11)	408,099	346,995
	<u>585,603</u>	<u>514,795</u>

11 Deferred income

Deferred income comprises annual fees for Organisations, Senior Trainers, Curricula and Affiliated Organisations.

	2025 £	2024 £
Balance at the beginning of the year	346,995	346,328
Amount released to income in the year	(681,258)	(346,328)
Amount deferred in the year	(620,154)	346,995
	<u>408,099</u>	<u>346,995</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 5 for details of the recharge.

BILD Association of Certified Training

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	–	58,044	58,044
Net assets at 31 March 2025	–	58,044	58,044

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

	General unrestricted £	Designated £	Total funds £
Net current assets	67,702	58,044	125,746
Net assets at 31 March 2024	67,702	58,044	125,746

14a Movements in funds (current year)

	At 1 April 2024 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2025 £
Unrestricted funds:					
Designated funds:					
Salesforce Development IT System	58,044	–	–	–	58,044
Total designated funds	58,044	–	–	–	58,044
General funds	67,702	789,090	(778,123)	–	78,669
Total unrestricted funds	125,746	789,090	(778,123)	–	136,713

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

14b Movements in funds (prior year)

	At 1 April 2023	Income & gains	Expenditure & losses	Transfers	At 31 March 2024
	£	£	£	£	£
Unrestricted funds:					
Designated funds:					
Salesforce Development IT System	-	-	(1,956)	60,000	58,044
Total designated funds	-	-	(1,956)	60,000	58,044
General funds	79,450	747,237	(698,985)	(60,000)	67,702
Total unrestricted funds	79,450	747,237	(700,941)	-	125,746

Purposes of designated funds

Salesforce Development IT System – The fund has been designated to enable a replacement IT system for the submission of certification evidence. The new system will integrate with our current systems in a single and enable us to provide a better service those going through certification. Work has not yet started but is expected to commence in the autumn of 2025.

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 Ultimate controlling party

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

BILD ASSOCIATION OF CERTIFIED TRAINING

England & Wales - Charity number 1190461

Accounts

Company number: 11721648

Charity number: 1190461

BILD Association of Certified Training

UNAUDITED

Report and financial statements

For the year ended 31 March 2024

BILD Association of Certified Training

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BILD Association of Certified Training

Reference and administrative information

For the year ended 31 March 2024

Company number 11721648
Country of incorporation United Kingdom

Charity number 1190461
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:

Teresa Sargent	Chair
Iris Benson	
Benjamin Higgins	(resigned 31/12/23)
John Lambert	
Penelope Rogers	
Raymond Walker	(appointed 14/12/23)

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

Key Management personnel

Ben Higgins	Chief Executive
Mark Walmsley	Finance and Business Director
Paul Keedwell	Certification Director

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

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

Independent examiner Fleur Holden FCA
Sayer Vincent LLP
110 Golden Lane
LONDON EC1Y 0TG

BILD Association of Certified Training

Trustees' annual report

For the year ended 31 March 2024

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

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

Objectives and activities

Purposes and aims

The Charity's objects are restricted specifically, in each case to preserve and protect the physical and mental health of those with learning disabilities, autism or mental health problems by advancing education and research relating to learning disabilities, autism or mental health in order to improve support for persons with such disabilities.

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

- **Enable – We champion rights**

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

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

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

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

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

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

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

We do not use volunteers.

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

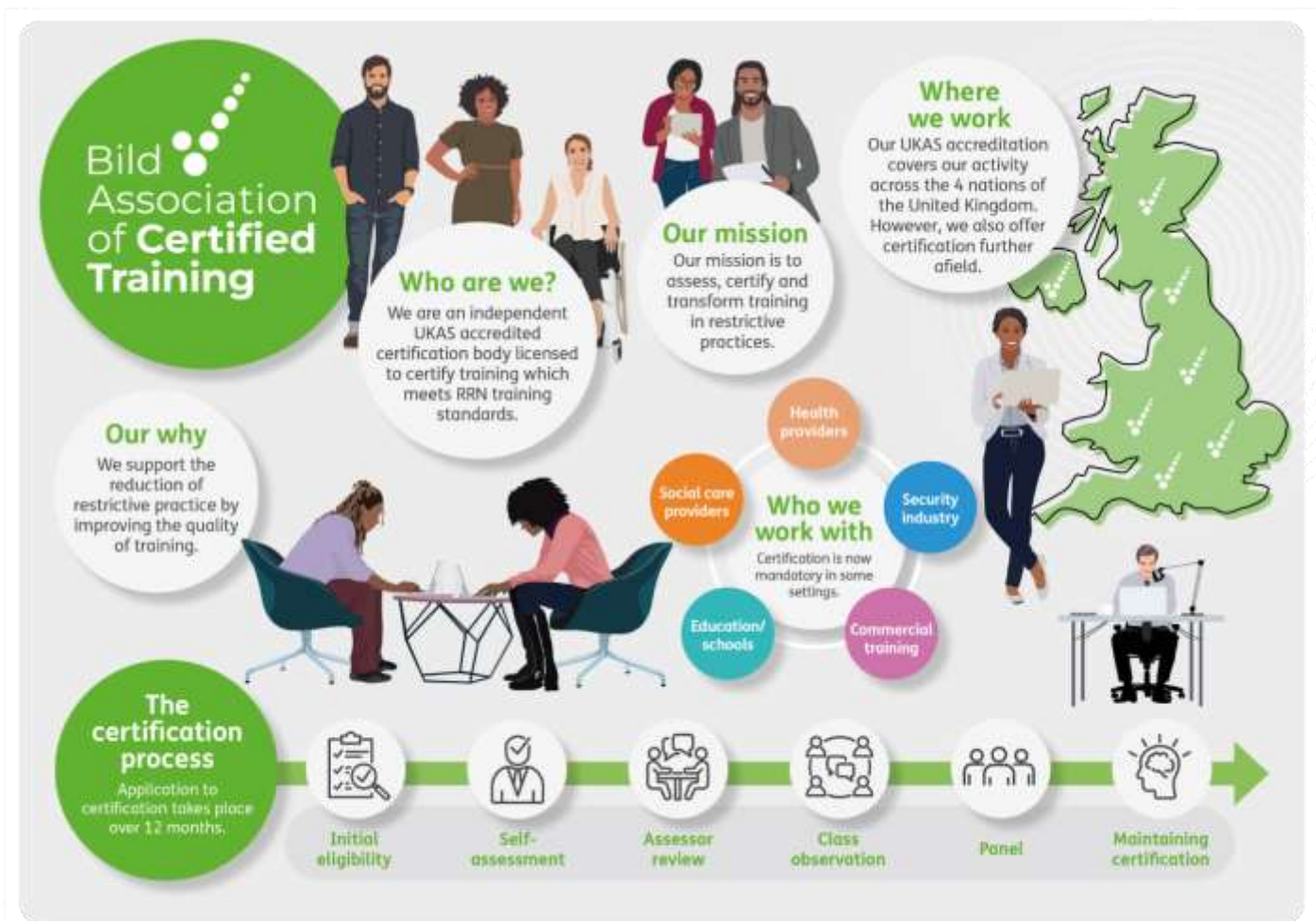
The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its

future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Activities

The charity is a certification body accredited by UKAS, as complying with ISO17065, and licenced by the RRN to offer certification of training services.

Certification is available for in-house training, and commercial providers of training that includes restrictive practices across education, health and social care and across the British Isles to ensure relevant staff receive training that is certified as complying with RNN Training Standards. The CQC expects providers to only use training certified as complying with RNN Standards.



Achievements and performance

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

ACT is licensed by RRN to offer the certification of training services where the training involves a restrictive component. It paid a licence fee of £149,616 to RRN this year. (2023: £134,631).

ACT charges an Application Fee for new organisations applying for registration. Once an organisation is certified, they are charged an annual organisation fee, an annual fee for each senior trainer and annual fees for the curricula they offer.

In 23/34 ACT received income of £162k for application fees and £585k for annual assessment fees, compared to £192k and £476k last year.

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

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

In total 2,845 trainers were working under the ACT certification scheme during the year.

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

Beneficiaries of our services

Evidencing the impact of the certification scheme for its primary beneficiaries (those individuals who may be directly affected by restrictive practices) is difficult to evidence as we do not currently have the ability to gather the necessary information about whether or not restrictive practices have reduced within the treatment, care or education settings.

BILD ACT's primary focus is on ensuring that all providers delivering restrictive practice training meet and then continue to meet the RRN standards through the application of rigorous scrutiny in line with the UKAS ISO 17065 standards for certification bodies.

BILD ACT is subject to intensive scrutiny itself by UKAS, internal audit and vertical audit to ensure it continues to meet the UKAS accreditation standards. ACT have maintained their accreditation consistently with very minor issues to address.

BILD Association of Certified Training

Trustees' annual report

For the year ended 31 March 2024

As part of the three-year re-certification process ACT have recognised that certified training providers must evidence the impact of their training either through data collection or via a case study presentation. They are expected to provide this as part of the requirement for re-certification. ACT is collating these to provide a library to share as good practise.

ACT have recognised that evidencing the impact of certification is a priority and will be developing a methodology to evidence the impact of certification over the coming year.

The RRN standards and the certification of training organisations delivering into non-mandated sectors (Security, NHS Acute Trusts, NHS Ambulance providers and education) has been hampered by the lack of a national mandate. Progressive organisations from these sectors have wanted to certify but many will only undertake certification if there is a legal or contractual obligation in place. This means that the quality and types of training in these sectors is of variable quality and is not overseen by a UKAS accredited certification body.

Financial review

The total surplus for the period amounted to £46,296 (2023: £42,835).

Unrestricted income totalled £747,237 (2023: £667,564). Unrestricted expenditure totalled £700,941 (2023: £624,729).

Principal risks and uncertainties

The Trustees are aware of their responsibilities for ensuring that ACT 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.

A key risk is that some commercial organisations push back on having quality standards they must comply with which can result in misinformation being shared. We are developing an infographic to better explain what is certified to address this misinformation from organisations with conflicts of interest.

Reserves policy and going concern

Reserves

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

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

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

At 31st March 2024, total reserves stood at £126k (2023: £79k), of which free reserves totalled £68k (2023: £79k).

Reserves	2024	2023
Total	125,746	79,450
Less tangible fixed assets	-	-
Less restricted funds	-	-
Less designated funds	(58,044)	-
Free Reserves	67,702	79,450

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

Going Concern

The trustees consider that there are no material uncertainties about the charitable group's ability to continue as a going concern. This is evidenced by the improving financial performance of the group charities throughout 2023/24 and the subsidiary charities both demonstrating their abilities to become self-funding. In addition to this, the large amount of deferred income for services not yet administered gives the trustees confidence that the group has at very least the ability to meet all its obligations in the coming 12-month period.

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

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

Fundraising

The charity raises its funds through the selling of certification of training to organisations.

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

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

Plans for the future

We will be piloting version 2 of the training standards in a wider range of different sectors. In addition we will publishing monthly case studies to better demonstrate the positive impact of certified training

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated in December 2018 and registered as a charity on 20th July 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 4 and not more than 20. Elected Trustees may remain in office for not more than eight years (two four-year terms) before retirement. Trustees may be re-elected on the second anniversary of their retirement.

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

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 is disclosed in note 5 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.

BILD Association of Certified Training

Trustees' annual report

For the year ended 31 March 2024

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 of the parent charity BILD, 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 2023/24, the Chief Executive was assisted by the Senior Leadership Team and the wider team.

Senior Leadership Team during the year: –

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

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

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.

BILD Association of Certified Training

Trustees' annual report

For the year ended 31 March 2024

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 ACT and the BILD ACT 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

Bild Association of Certified Training 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.

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.

Remuneration policy for key management personnel

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

A total of £1,000 (2023: £1,661) was reimbursed in expenses to 1 (2023: 2) 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.

ACT does not hold funds as a custodian.

Statement of responsibilities of the trustees

The trustees (who are also directors of BILD Association of Certified Training 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 included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

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

BILD Association of Certified Training

Trustees' annual report

For the year ended 31 March 2024

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

Teresa Sargent
Trustee and Chair

Independent examiner's report

To the members of

BILD Association of Certified Training

I report to the trustees on my examination of the accounts of BILD Association of Certified Training for the year ended 31 March 2024.

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Independent examiner's report

To the members of

BILD Association of Certified Training

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

Fleur Holden FCA

The Institute of Chartered Accountants in England and Wales

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

Date: 10 December 2024

BILD Association of Certified Training**Statement of financial activities (incorporating an income and expenditure account)****For the year ended 31 March 2024**

	Note	Unrestricted £	2024 Total £	Unrestricted £	2023 Total £
Income from:					
Charitable activities					
Certification services	2	747,237	747,237	667,564	667,564
Total income		<u>747,237</u>	<u>747,237</u>	<u>667,564</u>	<u>667,564</u>
Expenditure on:					
Charitable activities					
Certification Services	3	700,941	700,941	624,729	624,729
Total expenditure		<u>700,941</u>	<u>700,941</u>	<u>624,729</u>	<u>624,729</u>
Net income for the year	4	<u>46,296</u>	<u>46,296</u>	<u>42,835</u>	<u>42,835</u>
Net movement in funds		46,296	46,296	42,835	42,835
Reconciliation of funds:					
Total funds brought forward		79,450	79,450	36,615	36,615
Total funds carried forward		<u>125,746</u>	<u>125,746</u>	<u>79,450</u>	<u>79,450</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 Association of Certified Training**Balance sheet**

Company no. 11721648

As at 31 March 2024

	Note	£	2024 £	£	2023 £
Current assets:					
Debtors	9	88,181		154,860	
Cash at bank and in hand		552,359		388,519	
		640,541		543,379	
Liabilities:					
Creditors: amounts falling due within one year	10	(514,795)		(463,929)	
Net current assets			125,746		79,450
Total assets less current liabilities			125,746		79,450
Total net assets			125,746		79,450
The funds of the charity:	14a				
Unrestricted income funds:					
Designated funds		58,044		–	
General funds		67,702		79,450	
Total unrestricted funds			125,746		79,450
Total charity funds			125,746		79,450

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

The directors acknowledge the following responsibilities:

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

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

Teresa Sargent
Trustee

BILD Association of Certified Training**Statement of cash flows****For the year ended 31 March 2024**

	2024 £	2023 £		
Cash flows from operating activities				
Net income for the reporting period	46,296	42,835		
Decrease in debtors	66,678	99,669		
Increase in creditors	50,866	8,940		
Net cash provided by operating activities	163,840	151,444		
Change in cash and cash equivalents in the year	163,840	151,444		
Cash and cash equivalents at the beginning of the year	388,519	237,075		
Cash and cash equivalents at the end of the year	552,359	388,519		
Analysis of cash and cash equivalents				
	At 1 April 2023 £	Cash flows £	Other non- cash changes £	At 31 March 2024 £
Cash at bank and in hand	388,519	163,840	-	552,359
Total cash and cash equivalents	388,519	163,840	-	552,359

1 Accounting policies

a) Statutory information

BILD Association of Certified Training is a charitable company limited by guarantee and is incorporated in England & Wales.

The registered office address is c/o Respond, Brickyard, 28–30 Charles Square, London, N1 6HT.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

c) Public benefit entity

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

d) Going concern

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

e) Income

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

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

f) Fund accounting

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 on charitable activities includes the costs of delivering certification services. This activity is undertaken to further the purposes of the charity and contribute to their associated support costs

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

h) Allocation of support costs

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

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

Governance costs includes the costs of independent examiner fees

1 Accounting policies (continued)

i) 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.

j) 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.

k) Pensions

ACT does not directly employ any staff. All staff are employed by BILD. The pension expenditure within the financial statements is therefore part of the cross charge for services from BILD.

2 Income from charitable activities

	Unrestricted £	2024 Total £	Unrestricted £	2023 Total £
Certification services				
Application Fees	162,484	162,484	191,848	191,848
Assessment Fees	584,753	584,753	475,716	475,716
	<hr/>	<hr/>	<hr/>	<hr/>
Sub-total for Certification services	747,237	747,237	667,564	667,564
	<hr/>	<hr/>	<hr/>	<hr/>
Total income from charitable activities	747,237	747,237	667,564	667,564
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

BILD Association of Certified Training**Notes to the financial statements****For the year ended 31 March 2024**

3a Analysis of expenditure (current year)

	Certification Costs	Governance costs	2024 Total
	£	£	£
Staff costs (Note 5)	309,300	-	309,300
Travel & Accommodation	27,337	-	27,337
Office & Admin	31,227	-	31,227
Professional Fees	82,071	14,885	96,956
Contribution to Group Reserve:	74,808	-	74,808
Property & Insurance	11,425	-	11,425
RRN Licence fee	149,616	-	149,616
Finance	272	-	272
	<hr/>	<hr/>	<hr/>
	686,056	14,885	700,941
Governance costs	14,885	(14,885)	-
	<hr/>	<hr/>	<hr/>
Total expenditure 2024	700,941	-	700,941

Support costs recharged from BILD are included in the figures above

3b Analysis of expenditure (prior year)

	Certification £	Governance £	2023 £
Staff costs (Note 5)	274,241	-	274,241
Travel & Accommodation	24,248	-	24,248
Office & Admin	24,689	-	24,689
Professional Fees	74,723	12,920	87,643
Contribution to Group Reserve:	67,315	-	67,315
Property & Insurance	11,662	-	11,662
Licence Fee	134,631	-	134,631
Finance	300	-	300
	<hr/>	<hr/>	<hr/>
	611,809	12,920	624,729
Support costs	-	-	-
Governance costs	12,920	(12,920)	-
	<hr/>	<hr/>	<hr/>
Total expenditure 2023	624,729	-	624,729

4 Net income for the year

This is stated after charging:

	2024	2023
	£	£
Independent Examiner's Fee (excluding VAT):		
Independent Examination	2,000	1,850
Other services	2,750	550
	<u>2,750</u>	<u>550</u>

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

Staff costs were as follows:

	2024	2023
	£	£
Salaries and wages	265,144	234,277
Social security costs	25,712	23,540
Employer's contribution to defined contribution pension schemes	17,104	15,126
Other forms of employee benefits	1,340	1,298
	<u>309,300</u>	<u>274,241</u>

Staff costs are recharges and transfers from parent Bild. ACT does not employ any staff directly.

No employee earned more than £60,000 during the year (2023: none).

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

Trustees' expenses represent the payment or reimbursement of travel and subsistence costs totaling £1,000 (2023: £1,661) incurred by 1 trustee (2023: 2) and relating to attendance at meetings of the trustees.

6 Staff numbers

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

7 Related party transactions

Payments in the period have been made to group organisations, which are detailed below:

British Institute of Learning Disabilities – Group Reserves Contribution £74,808 (2023 £67,315).
BILD Restraint Reduction Network – Licence Fee £146,616 (2023 £134,631).

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

BILD Association of Certified Training

Notes to the financial statements

For the year ended 31 March 2024

8 Taxation

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

9 Debtors

	2024 £	2023 £
Trade debtors	84,788	151,921
Prepayments and accrued income	3,393	2,938
	<u>88,181</u>	<u>154,859</u>

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	1,583	13,880
Taxation and social security	-	55,155
Other creditors	21,723	9,579
Amounts due to Group undertakings	128,037	35,518
Accruals	16,457	3,469
Deferred income (note 11)	346,995	346,328
	<u>514,795</u>	<u>463,929</u>

11 Deferred income

Deferred income comprises annual fees for Organisations, Senior Trainers, Curricula and Affiliated Organisations.

	2024 £	2023 £
Balance at the beginning of the year	346,328	260,479
Amount released to income in the year	(346,328)	(260,479)
Amount deferred in the year	346,995	346,328
	<u>346,995</u>	<u>346,328</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 5 for details of the recharge.

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

	General unrestricted	Designated	Total funds
	£	£	£
Net current assets	67,702	58,044	125,746
Net assets at 31 March 2024	67,702	58,044	125,746

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

	General unrestricted	Total funds
	£	£
Net current assets	79,450	79,450
Net assets at 31 March 2023	79,450	79,450

14a Movements in funds (current year)

	At 1 April 2023	Income & gains	Expenditure & losses	Transfers	At 31 March 2024
	£	£	£	£	£
Unrestricted funds:					
Designated funds:					
Salesforce Development IT System	–	–	(1,956)	60,000	58,044
Total designated funds	–	–	(1,956)	60,000	58,044
General funds	79,450	747,237	(698,985)	(60,000)	67,702
Total unrestricted funds	79,450	747,237	(700,941)	–	125,746

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

14b Movements in funds (prior year)

	At 1 April 2022	Income & gains	Expenditure & losses	Transfers	At 1 April 2023
	£	£	£	£	£
Unrestricted funds:					
General funds	36,615	667,564	(624,729)	–	79,450
Total unrestricted funds	36,615	667,564	(624,729)	–	79,450

Purposes of designated funds

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

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 Ultimate controlling party

The ultimate parent Charity is The British Institute of Learning Disabilities (registered charity number 1019663). Consolidated financial statements are publicly available from its registered office at c/o Respond, Brickyard, 28-30 Charles Square, London, N1 6HT, or from the Charity Commission register of charities.

BILD ASSOCIATION OF CERTIFIED TRAINING

England & Wales - Charity number 1190461

Accounts

BILD ASSOCIATION OF CERTIFIED TRAINING

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

BILD ASSOCIATION OF CERTIFIED TRAINING

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES
AND ADVISERS FOR THE YEAR ENDED 31st MARCH 2023**

Trustees	Iris Benson (Appointed 08/12/2022) Benjamin Higgins, John Lambert (Appointed 08/12/2022) Frederick Augustus Mumford (Resigned 08/12/2022) Penelope Rogers (Appointed 08/12/2022) Teresa Sargent
Company registered number	11721648
Charity registered number	1190461
Registered office	Birmingham Research Park 97 Vincent Drive Birmingham B15 2SQ
Chief Executive Officer	Benjamin Higgins
Accountants	Sayer Vincent LLP Invicta House 108 – 114 Golden Lane London EC1Y 0TL

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31st MARCH 2023**

The Trustees present their annual report together with the financial statements of the Bild Association of Certified Training for the year 1 April 2022 to 31 March 2023.

Objectives and activities

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

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

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

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

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

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 to improve support for persons with such disabilities.

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.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

b. Reserves policy

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

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

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

Reserves for ACT totaled £79.5k as at 31st March 2023 (2022: £36.6k), of which all of these were free reserves.

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

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

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

c. Results for the Year

The total surplus for the period amounted to £42,835 (2022: 97,368). In summary:

Unrestricted income totalled £667,564 (2022: £629,073). Unrestricted expenditure totalled £624,729 (2022: £531,705).

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

d. Risk Management

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

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

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

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

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

Statement of Trustees' Responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) 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).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

BILD ASSOCIATION OF CERTIFIED TRAINING

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

In so far as the trustees are aware:

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

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

Approved by the Trustees on 20th October 2023

And signed on their behalf

Teresa Sargent
Trustee

Independent examiner's report to the trustees of Bild Association of Certified Training

I report to the trustees on my examination of the accounts of Bild Association of Certified Training for the year ended 31 March 2023.

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

BILD ASSOCIATION OF CERTIFIED TRAINING

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

Fleur Holden

The Institute of Chartered Accountants in England and Wales

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

Date: 14th December 2023

Statement of Financial Activities (Incorporating Income and Expenditure Account) For the year Ended 31st March 2023

		2023		2022
	Note	Unrestricted Funds £	Total Funds £	Total £
Income From:				
Charitable Activities	4	667,564	667,564	629,073
Total Income		<u>667,564</u>	<u>667,567</u>	<u>629,073</u>
Expenditure on:				
Charitable Activities	5	624,729	624,729	531,705
Total Expenditure		<u>624,729</u>	<u>624,729</u>	<u>531,705</u>
Net movement in funds in the year		42,835	42,835	97,368
Funds at the beginning of the year		36,615	36,615	(60,753)
Funds at the end of the Year		<u>79,450</u>	<u>79,450</u>	<u>36,615</u>

The statement of Financial Activities includes all gains and losses recognized in the year. The notes on pages 10 to 15 form part of these financial statements.

BILD ASSOCIATION OF CERTIFIED TRAINING**Balance Sheet as at 31st March 2023****Registered Number: 11721648**

	Note	2023	2022
		£	£
Current Assets			
Debtors	8	151,921	254,529
Prepayments		2,938	-
Cash at Bank & in Hand		388,519	237,075
		<u>543,379</u>	<u>491,604</u>
Creditors: Amount Falling due within one year	9	<u>(463,929)</u>	<u>(454,989)</u>
Net Current Assets		79,450	36,615
Net Assets		<u>79,450</u>	<u>36,615</u>
The Funds of the Charity			
Unrestricted income funds	14	79,450	36,615
Total Charity Funds		<u>79,450</u>	<u>36,615</u>

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

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

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

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

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

Teresa Sargent
Trustee

The notes on pages 9 to 17 form part of these financial statements.

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

	Note	2023 £	2022 £
Cash Flows from Operating Activities	12	151,444	156,244
Net cash provided by/ (Used in) Operating activities			
Net Cash provided by/ (Used in) Investing Activities		151,444	156,244
Change in cash & Cash Equivalents in the year		<u>151,444</u>	<u>156,244</u>
The Funds of the Charity			
Cash and cash equivalents at the beginning of the year		237,075	80,831
Change in cash & cash equivalents due to exchange rate movements		-	-
Cash and cash equivalents at the end of the year	11	<u><u>388,519</u></u>	<u><u>237,075</u></u>

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

1. General Information

Bild Association of Certified Training 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 1190461, 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 Companies Act 2006.

Bild Association of Certified Training 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

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

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

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

Interest of funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

2.4 Expenditure

Charitable and Other Expenditure

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

Allocation of Costs

The costs incurred in the general running of the Group which are not directly attributable to the charitable objects of the Group have been included under governance.

2.5 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.

2.6 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.

2.7 Liabilities and Provisions

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

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

2.8 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 except for bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 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 Charitable Activities

	2023		2022	
	Unrestricted	Total	Unrestricted	Total
	£	£	£	£
Certification Services	667,564	667,564	629,073	629,073
	667,564	667,564	629,073	629,073

4. Analysis of Expenditure by Activities

	Unrestricted	Total	Unrestricted	Total
	Funds	Funds	Funds	Funds
	2023	2023	2022	2022
	£	£	£	£
Certification Costs	611,809	611,809	513,202	523,202
Governance	12,920	12,920	18,503	18,503
	624,729	624,729	531,705	531,705

5. Independent Examiner's Remuneration

	2023	2022
	£	£
Fees payable to the Charity's independent examiner		
Examination of annual accounts	1,850	1,350
Other services	550	-

6. Trustees' Remuneration and Expenses

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

During the year ended 31 March 2023, Trustee expenses of £261 have been incurred (2022 - £NIL).

7. Debtors

	2023	2022
	£	£
Trade debtors	151,921	254,529
Prepayments and accrued income	2,938	-
	154,859	254,529

BILD ASSOCIATION OF CERTIFIED TRAINING

8. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Amounts owed to group undertakings	35,517	151,677
Taxation	55,155	35,037
Other creditors	-	-
Accruals	1,619	7,796
Deferred income	346,328	260,379
	<u>438,619</u>	<u>454,889</u>

9. Deferred Income

Deferred Income comprises of Annual fees for Organisations, Senior Trainers, Curricula and Affiliated Organisations.

	2023	2022
	£	£
Balance at beginning of year	260,479	92,870
Amount released to income in the year	(260,479)	(92,870)
Amount deferred in the year	346,328	260,479
Balance at year end	<u>346,328</u>	<u>260,479</u>

10. Financial Instruments

	2023	2022
	£	£
Financial Assets		
Financial assets measured at Fair Value	388,519	237,075
	<u>388,519</u>	<u>237,075</u>

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

11. Analysis of Cash and Cash Equivalents

	At 1st April 2022	Cash Flows	Other Changes	At 31st March 2023
	£	£	£	£
Cash at bank in hand	237,075	151,444	-	388,519
Total Cash & Cash equivalents	<u>237,075</u>	<u>151,444</u>	<u>-</u>	<u>388,519</u>

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

	2023	2022
	£	£
Net income for the reporting period	42,835	97,368
<i>(as per the statement of financial activities)</i>		
(Increase)/ Decrease in debtors	99,670	(149,880)
Increase/ (Decrease) in creditors	8,940	208,755
Net cash (used in)/ provided by operating activities	151,444	156,244

13. Movement in Funds

	At 1st April 2022	Income & gains	Expenditure & losses	At 31st March 2023
	£	£	£	£
Unrestricted funds:				
General fund	36,615	667,564	(624,729)	79,450
Total funds	36,615	667,564	(624,729)	79,450

	At 1st April 2021	Income & gains	Expenditure & losses	At 31st March 2022
	£	£	£	£
Unrestricted funds:				
General fund	(60,753)	629,073	(531,705)	36,615
Total funds	(60,753)	629,073	(531,705)	36,615

14. Analysis of Net Assets Between Funds

	2023		2022	
	General unrestricted	Total Funds	General unrestricted	Total Funds
	£	£	£	£
Net current assets	79,450	79,450	36,615	36,615
Net assets at end of year	79,450	79,450	36,615	36,615

15. 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.

BILD ASSOCIATION OF CERTIFIED TRAINING

England & Wales - Charity number 1190461

Accounts

BILD ASSOCIATION OF CERTIFIED TRAINING

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

BILD ASSOCIATION OF CERTIFIED TRAINING

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BILD ASSOCIATION OF CERTIFIED TRAINING

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

Trustees Benjamin Higgins, Chief Executive
Frederick Augustus Mumford
Teresa Sargent

Company registered number 11721648

Charity registered number 1190461

Registered 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 ASSOCIATION OF CERTIFIED TRAINING

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the financial statements of the Bild Association of Certified Training for the year 1 April 2021 to 31 March 2022.

Objectives and activities

Bild Association of Certified Training (ACT) is a separate registered charitable organisation from The British Institute of Learning Disabilities and is a certification body accredited by United Kingdom Accreditation Service (UKAS) as complying with the ISO 17065:2012 certification standards.

ACT is licensed by the Restraint Reduction Network to use the Restraint Reduction Network Training Standards and deliver the Restraint Reduction Network Certification Scheme. There are currently 68 training organisations certified under the scheme, with a further 49 working towards. It takes approximately one year to work through and achieve certification. Once certified, it lasts for three years and 20% of senior trainers, curricular and affiliated organisation are assessed over that period.

NHS Commissioned Mental Health, Learning Disability and Secure providers now require certification of training services. CQC also expects regulated services across health and social care to have certified training.

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 to improve support for persons with such disabilities.

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.

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 more than £500,000).

At 31 March 2022, total consolidated reserves stood at £345k (2021: £289k), of which free reserves totaled £262k (2021: £205k), calculated as follows:

	2022	2021
	£	£
Reserves	344,960	289,215
Less unrestricted fixed assets	(63,919)	(57,772)
Less restricted funds	(18,853)	(26,475)
Free reserves	<u>262,188</u>	<u>205,385</u>

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 £97,368 (2021: deficit of £10,320). In summary:

Unrestricted income totalled £629,073 (2021: £318,228). Unrestricted expenditure totalled £531,705 (2021: £328,548).

**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 (who are also the directors of the Charity for the purposes of company law) 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).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they 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 Companies Act 2006. 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:

Teresa Sargent
Trustee

BILD ASSOCIATION OF CERTIFIED TRAINING

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

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BILD ASSOCIATION OF CERTIFIED TRAINING ('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 (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity 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 Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Since the Charity'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 Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

BILD ASSOCIATION OF CERTIFIED TRAINING

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

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.

Signed:

Andrew Wood

Dated: 27th October 2022

FCCA

BISHOP FLEMING LLP

Chartered

Accountants 1-3

College Yard

Worcester

WR1 2LB

BILD ASSOCIATION OF CERTIFIED TRAINING

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2022

		2022		2021
	Note	Unrestricted Funds £	Total Funds £	Total £
Income From:				
Donations & Legacies	3	-	-	248
Charitable Activities	4	629,073	629,073	317,980
Total Income		<u>629,073</u>	<u>629,073</u>	<u>318,228</u>
Expenditure on:				
Charitable Activities	5	531,705	531,705	328,548
Total Expenditure		<u>531,705</u>	<u>531,705</u>	<u>328,548</u>
Net movement in funds in the year		97,368	97,368	(10,320)
Funds at the beginning of the year		(60,753)	(60,753)	(50,433)
Funds at the end of the Year		<u>36,615</u>	<u>36,615</u>	<u>(60,753)</u>

The statement of Financial Activities includes all gains and losses recognized in the year. The notes on pages 10 to 15 form part of these financial statements.

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022	2021
		£	£
Current Assets			
Debtors	8	254,529	104,650
Cash at Bank & in Hand		<u>237,075</u>	<u>80,831</u>
		491,604	185,481
Creditors: Amount Falling due within one year	9	<u>(454,989)</u>	<u>(246,234)</u>
Net Current Assets		36,615	(60,753)
Net Assets		<u>36,615</u>	<u>(60,753)</u>
The Funds of the Charity			
Restricted income funds	14	-	-
Unrestricted income funds	14	36,615	(60,753)
Total Charity Funds		<u>36,615</u>	<u>(60,753)</u>

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

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

Teresa Sargent
Trustee

The notes on pages 9 to 17 form part of these financial statements.

STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 31 MARCH 2022

	Note	2022	2021
		£	£
Cash Flows from Operating Activities	13	156,244	66,266
Net cash provided by/ (Used in) Operating activities			
Net Cash provided by/ (Used in) Investing Activities		156,244	66,266
Change in cash & Cash Equivalents in the year		<u>156,244</u>	<u>66,266</u>
The Funds of the Charity			
Cash and cash equivalents at the beginning of the year		80,831	14,565
Cash and cash equivalents at the end of the year	12	<u><u>237,075</u></u>	<u><u>80,831</u></u>

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

1. GENERAL INFORMATION

Bild Association of Certified Training 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 1190461, 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 Companies Act 2006.

Bild Association of Certified Training meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 GOING CONCERN

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

2.3 INCOME

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

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

2.4 EXPENDITURE

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

Expenditure on charitable activities is incurred 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 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.

2.6 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.

2.7 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.

2.8 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 except for 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 2022**

2. ACCOUNTING POLICIES (CONTINUED)

2.9 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	-	-	248	248
	-	-	248	248

4. INCOME FROM CHARITABLE ACTIVITIES

	2022		2021	
	Unrestricted £	Total £	Unrestricted £	Total £
Certification Services	629,073	629,073	317,980	317,980
	629,073	629,073	317,980	317,980

5. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Unrestricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Total Funds 2021 £
	Certification Costs	513,202	513,202	314,018
Governance	18,503	18,503	14,531	14,530
	531,705	531,705	328,548	328,548

BILD ASSOCIATION OF CERTIFIED TRAINING

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

6. INDEPENDENT EXAMINER'S REMUNERATION

	2022	2021
	£	£
Fees payable to the Charity's independent examiner		
Examination of annual accounts	1,350	1,275
Other services	-	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).

8. DEBTORS

	2022	2021
	£	£
Trade debtors	254,529	102,722
Prepayments and accrued income	-	1,927
	<u>254,529</u>	<u>104,649</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Amounts owed to group undertakings	151,677	112,124
Taxation	35,037	40,039
Other creditors	-	1
Accruals	7,796	1,200
Deferred income	260,479	92,870
	<u>454,989</u>	<u>246,234</u>

BILD ASSOCIATION OF CERTIFIED TRAINING

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

10. DEFERRED INCOME

Deferred Income comprises of Annual fees for Organisations, Senior Trainers, Curricula and Affiliated Organisations.

	2022	2021
	£	£
Balance at beginning of year	92,870	75,529
Amount released to income in the year	(92,870)	(75,529)
Amount deferred in the year	260,479	92,870
Balance at year end	<u>260,479</u>	<u>92,870</u>

11. FINANCIAL INSTRUMENTS

	2022	2021
	£	£
Financial Assets		
Financial assets measured at Fair Value	<u>237,075</u>	<u>80,831</u>
	<u>237,075</u>	<u>80,831</u>

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

12. ANALYSIS OF CASH AND CASH EQUIVALENTS

	At 1st April 2021	Cash Flows	Other Changes	At 31st March 2022
	£	£	£	£
Cash at bank in hand	80,831	156,244	-	237,075
Total Cash & Cash equivalents	<u>80,831</u>	<u>156,244</u>	<u>-</u>	<u>237,075</u>

13. RECONCILIATION OF NET INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net income for the reporting period <i>(as per the statement of financial activities)</i>	97,368	(10,320)
(Increase)/ Decrease in debtors	(149,880)	(18,765)
Increase/ (Decrease) in creditors	208,755	95,352
Net cash (used in)/ provided by operating activities	<u>156,244</u>	<u>66,266</u>

BILD ASSOCIATION OF CERTIFIED TRAINING

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

14. MOVEMENT IN FUNDS

	At 1st April 2021	Income & gains	Expenditure & losses	At 31st March 2022
	£	£	£	£
Unrestricted funds:				
General fund	(60,753)	629,073	(531,705)	36,615
Total funds	<u>(60,753)</u>	<u>629,073</u>	<u>(531,705)</u>	<u>36,615</u>

	At 1st April 2020	Income & gains	Expenditure & losses	At 31st March 2021
	£	£	£	£
Unrestricted funds:				
General fund	(50,433)	318,228	(328,548)	(60,753)
Total funds	<u>(50,433)</u>	<u>318,228</u>	<u>(328,548)</u>	<u>(60,753)</u>

15. ANALYSIS OF NET ASSEYS BETWEEN FUNDS

	2022		2021	
	General unrestricted	Total Funds	General unrestricted	Total Funds
	£	£	£	£
Net current assets	36,615	36,615	(50,433)	(50,433)
Net assets at end of year	<u>36,615</u>	<u>36,615</u>	<u>(50,433)</u>	<u>(50,433)</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.

BILD ASSOCIATION OF CERTIFIED TRAINING

England & Wales - Charity number 1190461

Accounts

BILD ASSOCIATION OF CERTIFIED TRAINING

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

BILD ASSOCIATION OF CERTIFIED TRAINING

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BILD ASSOCIATION OF CERTIFIED TRAINING

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

Trustees	Benjamin Higgins, Chief Executive Frederick Augustus Mumford Teresa Sargent Nigel Alan Beail (resigned 25 November 2021) Alan Jefferson (resigned 24 November 2020)
Company registered number	11721648
Charity registered number	1190461
Registered 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 ASSOCIATION OF CERTIFIED TRAINING

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the financial statements of the Bild Association of Certified Training for the year 1 April 2020 to 31 March 2021.

Objectives and activities

a. Policies and objectives

Bild Association of Certified Training (ACT) is a separate registered charitable organisation from The British Institute of Learning Disabilities, and is a certification body accredited by United Kingdom Accreditation Service (UKAS) as complying with the ISO 17065:2012 certification standards.

ACT is licensed by the Restraint Reduction Network to use the Restraint Reduction Network Training Standards and deliver the Restraint Reduction Network Certification Scheme. There are 59 training organisations certified under the scheme, with a further 41 working towards. It takes approximately one year to work through and achieve certification. Once certified, it lasts for three years and 20% of senior trainers, curricular and affiliated organisation are assessed over that period.

NHS Commissioned services now require certification of training services. CQC also expects regulated services across health and social care to have certified training.

The 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.

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 ASSOCIATION OF CERTIFIED TRAINING

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

b. Reserves policy

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

The reserves policy is set on a Group basis for the consolidated financial statements of The British Institute of Learning Disabilities. The policy was approved by Trustees in November 2016.

It was agreed that target free reserves of the Group should be set at £350,000, based on three months of full operational costs including restricted expenditure. This is a prudent target which is comparable with the average for large charities (those with incomes in excess of £500,000).

At 31 March 2021, total consolidated reserves stood at £289k (2020: £54k), of which free reserves totalled £196k (2020: (£945)), calculated as follows:

	2021	2020
	£	£
Reserves	289,215	53,768
Less unrestricted fixed assets	(67,309)	(51,853)
Less restricted funds	(26,058)	(2,860)
Free reserves	195,848	(945)

In the previous year, the accumulated reserves were deliberately utilised in the creation of the two new charitable subsidiaries within the Group. Despite the impact of the pandemic, both subsidiaries have started to demonstrate their ability to become self-funding within the two-year period set out at the time of their conception.

Due to the impact of the coronavirus pandemic, reserves have been monitored monthly from April 2021 by the Finance Sub-Committee in greater detail than ever.

The reserves policy is continually reviewed by the Trustees and there has been no change in the current financial period.

c. Results for the Year

The total deficit for the period amounted to £10,320 (2020: (£50,433)).

In summary:

Unrestricted income totalled £318,228 (2020: £197,699). Unrestricted expenditure totalled £328,548 (2020: £248,132).

BILD ASSOCIATION OF CERTIFIED TRAINING

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

d. Risk Management

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

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of the Charity for the purposes of company law) 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).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they 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 Companies Act 2006. 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:

Teresa Sargent
Trustee

BILD ASSOCIATION OF CERTIFIED TRAINING

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

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BILD ASSOCIATION OF CERTIFIED TRAINING ('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 (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity 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 Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Since the Charity'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 Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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 ASSOCIATION OF CERTIFIED TRAINING

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

Signed:

Andrew Wood

Dated:

FCCA

BISHOP FLEMING LLP

Chartered Accountants

1-3 College Yard

Worcester

WR1 2LB

BILD ASSOCIATION OF CERTIFIED TRAINING

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
Donations and legacies	3	248	248	-
Charitable activities	4	317,980	317,980	197,699
Total income		318,228	318,228	197,699
Expenditure on:				
Charitable activities	5	328,548	328,548	248,132
Total expenditure		328,548	328,548	248,132
Net movement in funds		(10,320)	(10,320)	(50,433)
Reconciliation of funds:				
Total funds brought forward		(50,433)	(50,433)	-
Net movement in funds		(10,320)	(10,320)	(50,433)
Total funds carried forward		(60,753)	(60,753)	(50,433)

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

The notes on pages 9 to 17 form part of these financial statements.

BILD ASSOCIATION OF CERTIFIED TRAINING
REGISTERED NUMBER: 11721648

BALANCE SHEET
AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Current assets			
Debtors	9	104,649	85,885
Cash at bank and in hand		80,831	14,565
		<u>185,480</u>	<u>100,450</u>
Creditors: amounts falling due within one year	10	(246,234)	(150,883)
		<u>(60,754)</u>	<u>(50,433)</u>
Net current liabilities		(60,754)	(50,433)
Total assets less current liabilities		(60,754)	(50,433)
Total net assets		(60,754)	(50,433)
Charity funds			
Restricted funds	12	-	-
Unrestricted funds	12	(60,754)	(50,433)
		<u>(60,754)</u>	<u>(50,433)</u>
Total funds		(60,754)	(50,433)

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 authorised for issue by the Trustees on and signed on their behalf by:

Teresa Sargent
Trustee

The notes on pages 9 to 17 form part of these financial statements.

BILD ASSOCIATION OF CERTIFIED TRAINING

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

1. GENERAL INFORMATION

Bild Association of Certified Training 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 1190461, 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 Companies Act 2006.

Bild Association of Certified Training meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 GOING CONCERN

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

2.3 INCOME

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

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

2.4 EXPENDITURE

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

2. ACCOUNTING POLICIES (CONTINUED)

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

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

All expenditure is inclusive of irrecoverable VAT.

2.5 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.

2.6 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.

2.7 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.

2.8 FINANCIAL INSTRUMENTS

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

2.9 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.

BILD ASSOCIATION OF CERTIFIED TRAINING

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

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Grants	248	248	-

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2021 £	Total funds 2021 £
Conferences, Training and Publications	317,980	317,980

	Unrestricted funds 2020 £	Total funds 2020 £
Conferences, Training and Publications	197,699	197,699

5. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES**Summary by fund type**

	Unrestricted funds 2021 £	Total funds 2021 £
Conferences, Training and Publications	316,107	316,107
Governance	12,441	12,441
	328,548	328,548

BILD ASSOCIATION OF CERTIFIED TRAINING

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

5. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES (CONTINUED)**Summary by fund type (continued)**

	Unrestricted funds 2020 £	Total funds 2020 £
Conferences, Training and Publications	241,783	241,783
Governance	6,349	6,349
	<u>248,132</u>	<u>248,132</u>

6. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Conferences, Training and Publications	115,526	200,581	316,107
Governance	7,725	4,716	12,441
	<u>123,251</u>	<u>205,297</u>	<u>328,548</u>

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £
Conferences, Training and Publications	197,656	44,127	241,783
Governance	5,368	981	6,349
	<u>203,024</u>	<u>45,108</u>	<u>248,132</u>

ANALYSIS OF SUPPORT COSTS

BILD ASSOCIATION OF CERTIFIED TRAINING

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

6. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)**ANALYSIS OF SUPPORT COSTS (continued)**

	Total funds 2021 £	Total funds 2020 £
Staffing (via Service Level Agreement)	178,656	26,997
Premise and Utilities	23,974	9,973
Website	2,667	8,138
	205,297	45,108

7. INDEPENDENT EXAMINER'S REMUNERATION

	2021 £	2020 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	1,275	1,200
Fees payable to the Charity's independent examiner in respect of: All other services not included above	500	-

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).

9. DEBTORS

	2021 £	2020 £
DUE WITHIN ONE YEAR		
Trade debtors	102,722	83,415
Prepayments and accrued income	1,927	2,470
	104,649	85,885

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2021	2020
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BILD ASSOCIATION OF CERTIFIED TRAINING

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

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR (CONTINUED)

	2021	2020
	£	£
	£	£
Trade creditors	-	47,162
Amounts owed to group undertakings	112,124	-
Other taxation and social security	40,039	21,261
Other creditors	1	1,199
Accruals and deferred income	94,070	81,261
	<u>246,234</u>	<u>150,883</u>

11. FINANCIAL INSTRUMENTS

	2021	2020
	£	£
FINANCIAL ASSETS		
Financial assets measured at fair value through income and expenditure	80,831	14,565
	<u>80,831</u>	<u>14,565</u>

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

BILD ASSOCIATION OF CERTIFIED TRAINING

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

12. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
UNRESTRICTED FUNDS				
General Funds	(50,433)	318,227	(328,548)	(60,754)

STATEMENT OF FUNDS - PRIOR YEAR

		Income £	Expenditure £	Balance at 31 March 2020 £
UNRESTRICTED FUNDS				
General Funds - all funds		197,699	(248,132)	(50,433)

BILD ASSOCIATION OF CERTIFIED TRAINING

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

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

	Balance at 1 April 2020	Income	Expenditure	Balance at 31 March 2021
	£	£	£	£
General funds	<u>(50,433)</u>	<u>318,227</u>	<u>(328,548)</u>	<u>(60,754)</u>

SUMMARY OF FUNDS - PRIOR YEAR

		Income	Expenditure	Balance at 31 March 2020
		£	£	£
General funds		<u>197,699</u>	<u>(248,132)</u>	<u>(50,433)</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR**

	Unrestricted funds 2021	Total funds 2021
	£	£
Current assets	185,480	185,480
Creditors due within one year	(246,234)	(246,234)
TOTAL	<u>(60,754)</u>	<u>(60,754)</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2020	Total funds 2020
	£	£
Current assets	100,450	100,450
Creditors due within one year	(150,883)	(150,883)
TOTAL	<u>(50,433)</u>	<u>(50,433)</u>

BILD ASSOCIATION OF CERTIFIED TRAINING

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

15. 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.