
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	262,188	205,385

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

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

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

c. Results for the Year

The total 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

**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.

**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

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		<u>97,368</u>	<u>97,368</u>	<u>(10,320)</u>
Funds at the beginning of the year		(60,753)	(60,753)	(50,433)
Funds at the end of the Year		<u><u>36,615</u></u>	<u><u>36,615</u></u>	<u><u>(60,753)</u></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	Total	Unrestricted	Total
	Funds	Funds	Funds	Funds
	2022	2022	2021	2021
	£	£	£	£
Certification Costs	513,202	513,202	314,018	314,018
Governance	18,503	18,503	14,531	14,530
	531,705	531,705	328,548	328,548

**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>

**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.