
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	417,632	262,188

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		667,564	667,567	629,073
Expenditure on: Charitable Activities	5	624,729	624,729	531,705
Total Expenditure		624,729	624,729	531,705
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		79,450	79,450	36,615

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 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 Funds	Total Funds	Unrestricted Funds	Total 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

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	<u>151,444</u>	<u>156,244</u>

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	<u>36,615</u>	<u>667,564</u>	<u>(624,729)</u>	<u>79,450</u>

	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>

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	<u>79,450</u>	<u>79,450</u>	<u>36,615</u>	<u>36,615</u>

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.