

Company number: 11721648

Charity number: 1190461

BILD Association of Certified Training

UNAUDITED

Report and financial statements

For the year ended 31 March 2024

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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

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.

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 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.

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		747,237	747,237	667,564	667,564
Expenditure on:					
Charitable activities					
Certification Services	3	700,941	700,941	624,729	624,729
Total expenditure		700,941	700,941	624,729	624,729
Net income for the year	4	46,296	46,296	42,835	42,835
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		125,746	125,746	79,450	79,450

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	
		<u>640,541</u>		<u>543,379</u>	
Liabilities:					
Creditors: amounts falling due within one year	10	(514,795)		(463,929)	
Net current assets			<u>125,746</u>		<u>79,450</u>
Total assets less current liabilities			<u>125,746</u>		<u>79,450</u>
Total net assets			<u>125,746</u>		<u>79,450</u>
The funds of the charity:	14a				
Unrestricted income funds:					
Designated funds		58,044		–	
General funds		67,702		79,450	
		<u></u>	<u>125,746</u>	<u></u>	<u>79,450</u>
Total unrestricted funds			<u>125,746</u>		<u>79,450</u>
Total charity funds			<u>125,746</u>		<u>79,450</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 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

Notes to the financial statements

For the year ended 31 March 2024

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
Sub-total for Certification services	<u>747,237</u>	<u>747,237</u>	<u>667,564</u>	<u>667,564</u>
Total income from charitable activities	<u><u>747,237</u></u>	<u><u>747,237</u></u>	<u><u>667,564</u></u>	<u><u>667,564</u></u>

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
	686,056	14,885	700,941
Governance costs	14,885	(14,885)	–
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
	611,809	12,920	624,729
Support costs	–	–	–
Governance costs	12,920	(12,920)	–
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.

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
	88,181	154,859

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
	514,795	463,929

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
	346,995	346,328
Balance at the end of the year	346,995	346,328

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.