

Company number: 11721648

Charity number: 1190461

BILD Association of Certified Training

UNAUDITED

Report and financial statements

For the year ended 31 March 2025

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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:

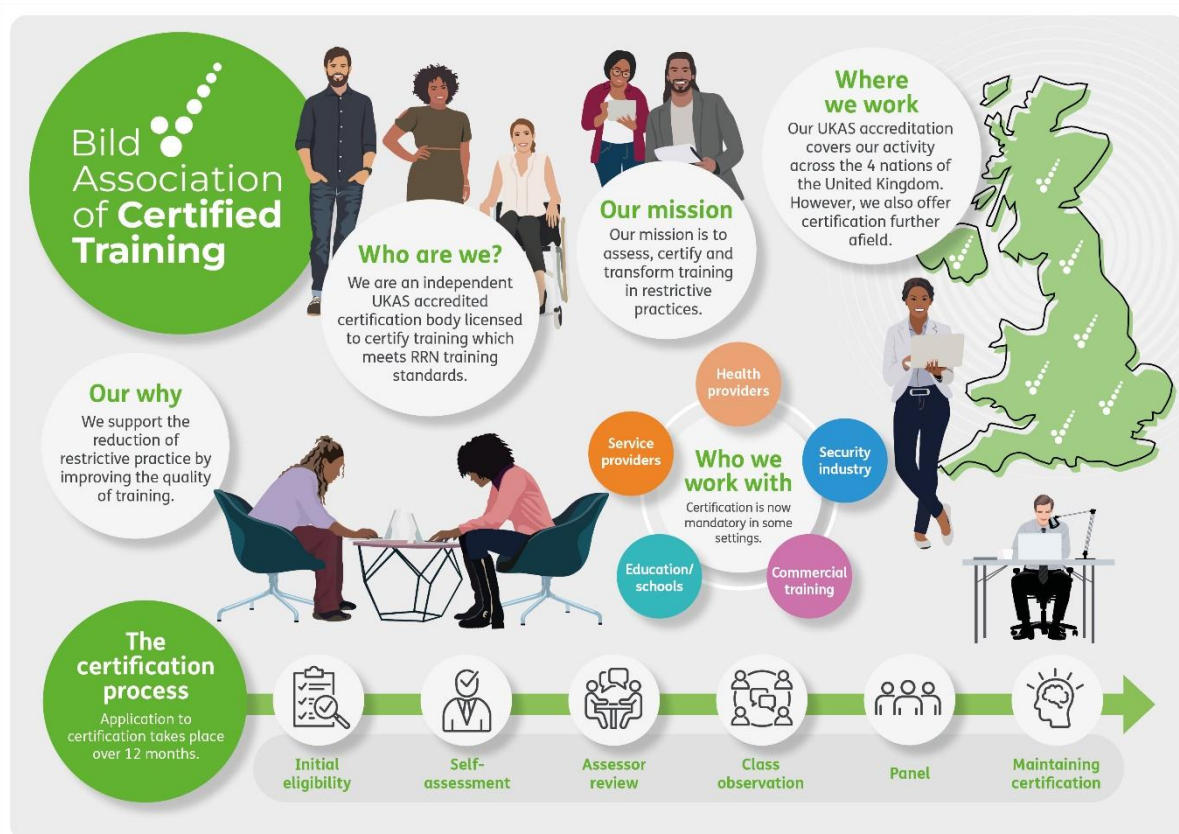
	Teresa Sargent Marie Ash Iris Benson John Heritage John Lambert Penelope Rogers Raymond Walker	Chair (Appointed 15 July 2025) (Appointed 15 July 2025) (Resigned 5 December 2024)
Company Secretary	Mark Walmsley Dean Farmer	(Resigned 30 June 2024) (Appointed 16 September 2024)
Key Management Personnel	Ben Higgins Dean Farmer Paul Keedwell Mark Walmsley	CEO (Appointed 16 September 2024) Certification Director (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)	
		<u></u>		<u></u>	
Net current assets			<u>136,713</u>		<u>125,746</u>
Total assets less current liabilities			<u>136,713</u>		<u>125,746</u>
			<u></u>		<u></u>
Total net assets			<u>136,713</u>		<u>125,746</u>
			<u></u>		<u></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>
			<u></u>		<u></u>
Total charity funds			<u>136,713</u>		<u>125,746</u>
			<u></u>		<u></u>

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

The directors acknowledge the following responsibilities:

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

Approved by the trustees on 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.

Notes to the financial statements

For the year ended 31 March 2025

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
Sub-total for Certification services	789,090	789,090	747,237	747,237
Total income from charitable activities	789,090	789,090	747,237	747,237

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
	<hr/>	<hr/>	<hr/>
	760,639	17,484	778,123
Governance costs	17,484	(17,484)	–
	<hr/>	<hr/>	<hr/>
Total expenditure 2025	778,123	–	778,123
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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
	<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
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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>2,100</u>	<u>2,750</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.

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
	89,958	88,181

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
	585,603	514,795

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
	408,099	346,995

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	–	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.