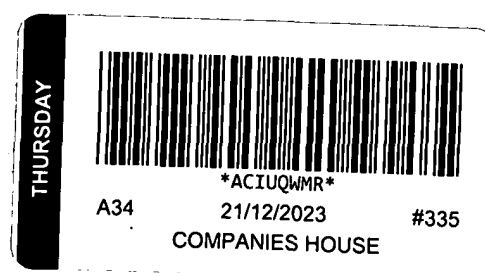

Registered Company Number: 02804429
Registered Charity Number: 1019663

BRITISH INSTITUTE OF LEARNING DISABILITIES

REPORT AND CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023



**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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Reference and Administration Details

Registered Charity Number: 1019663

Registered Company Number: 02804429

Trustees/Directors

Fiona Ritchie OBE
Kevin Elliott
Lara Holland (Appointed 02/12/2022)
Sally Lapsley (Resigned 02/12/2022)
Frederick Mumford FCA (Resigned 02/12/2022)
Simon Mountford (Resigned 02/12/2022)
Dr Jean O'Hara
Benji O'Reilly (Appointed 02/12/2022)
Dr Ashok Roy
Teresa Sargent
Andrea Wiggins

Senior Executive

Mr Ben Higgins
Chief Executive

**Registered Office:
(Principal Office)**

Birmingham Research Park
97 Vincent Drive
Edgbaston
Birmingham B15 2SQ

Auditors:

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

Bankers:

Lloyds Bank Plc
1 Vicar Street
Kidderminster
Worcestershire DY10 1DH

Solicitors:

Stone King LLP
Boundary House
91 Charterhouse Street
London, EC1M 6HR

Trustees' Annual Report for the year ended 31st March 2023

Executive Summary

In the first full year without lockdown restrictions since the onset of the Covid-19 pandemic, Bild continued to recover our financial position and strengthen our offer and services to meet the needs of customers in the 'new normal'. This includes expanding our blended learning and qualification offers supporting the workforce practice to improve quality of life for people with learning disabilities, continuing to develop our hybrid conference offers, and developing project activity that seeks to both improve the lives of people with learning disabilities and meet demand for increased remote delivery.

Working with a range of partners, we develop programmes, evaluate systems, define standards, and share good practice worldwide. The pandemic also gave Bild the opportunity to review all expenditure streams to ensure delivery was as cost effective as possible and this has been achieved by the hard work of all those involved throughout the entire Bild team.

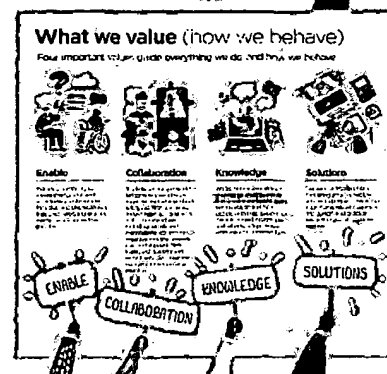
Bild's values guide us in everything we do. They are the foundation for the relationships we build with our staff, communities, and partners.

- **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**

The budget for 2022/23 approved by the Trustees was challenging and set out the financial expectations as we looked to expand our commitment to our values.

The organisation continued in its financial recovery from the significant, though short-term, impact of the pandemic. This year's financial results have been very positive for the group, delivering a surplus of £147,922 compared to a surplus of £55,745 in 2022 and £235,447 in 2021.

bild Who we are and what we do



Trustee's Annual Report for the year ended 31st March 2023

In addition to Bild, the two newer charities (Bild Association of Certified Training (Bild ACT) and Restraint Reduction Network (RRN)) continue to demonstrate their sustainability over the period. Both group and individual charity reserves continue to improve, which resulted in a review, revision and adoption of a new group reserves policies that now meets the demands of the current and future demands of the group. In addition to this, we have reviewed and adopted a new investment policy to run alongside the new reserves policies.

Looking ahead, we are expecting funding to be extremely tight from government sources in the coming years. That said, given the improvement in our reserves and overall offering to our partners and customers, we are confident that the Bild Group has a highly sustainable business model to see us through any tightening of funding.

Restraint Reduction Network

The Restraint Reduction Network (RRN) is a registered charity with an ambitious vision to eliminate the unnecessary use of restrictive practices in health, social care and education. We seek to create a culture of respect for human rights across services; we want services to be safe, dignified and respect people's autonomy and wellbeing. As a network of committed organisations and individuals, the RRN works towards this mission by sharing learning, developing quality standards and practical tools to support restraint reduction, and by working across sectors to promote culture change.

The RRN Training Standards are endorsed by a wide range of professional bodies. It is now mandated within the Mental Health (Use of Force) Act statutory guidance (2021) that "[restrictive intervention] training providers must be certified as complying with the RRN Training Standards". The NHS (England) contract requires all providers of mental health and learning disability services to ensure all relevant staff receive training in restrictive practices that is certified as complying with the RRN Training Standards and the Care Quality Commission (CQC) expects providers to only use training that is certified as complying with the RRN Training Standards.

Over the period, the RRN was further commissioned to deliver projects by NHSE, CQC, and Welsh government - including creating resources on restraint inequalities, patient information relating to the Mental Health (Use of Force) Act and psychological restraint. These projects were led by RRN Manager Alexis Quinn.

Bild Association of Certified Training

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.

Trustees' Annual Report for the year ended 31st March 2023

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.

Bild Activity

Bild Workforce Development

We continue to work with more than eighty organisations across Education, Health and Social Care to support workforce and organisational development.

There continues to be significant interest in our Positive Behaviour Support (PBS) workforce development programmes. Recovery from the pandemic and workforce challenges across all sectors has been strong. This year we have focussed on Practice Leadership. We have delivered over 45 PBS Coaches programmes for practice leaders across Education, Health and Social Care across the United Kingdom.

Our new one day 'PBS and Trauma' and our two-day 'Attachment difficulties and Complex Trauma' programmes were launched in 2022-23 and are proving to be extremely popular across all sectors.

In early 2023, Bild launched a new suite of 'Good Support' workforce development programmes providing a foundation for practitioners and the wider public seeking introductory knowledge on supporting autistic people and people with learning disabilities. The Good Support programmes are all co-produced and co-delivered with people with lived experience, enabling us to ensure the programmes reflect the views of the people we seek to support. It is hoped that this training will expand further throughout 2023-24 to encompass a wider range of topics including sensory environments and health and wellbeing.

Bild Qualifications

The established PBS Diploma and Certificates continue to receive high levels of applicants. Two new cohorts started in the 2022/23 period, making a total of seven cohorts who have commenced study on the programmes.

2022 saw the launch of a pilot of two new qualifications focussed on restraint reduction; the BTEC Level 4 Certificate: Reducing Restrictive Practices and BTEC Level 5 Diploma: Practice Leadership in Reducing Restrictive Practices. These courses have proved very popular, with 2 pilot cohorts commencing since launch.

In partnership with NHS Mersey Care, a new qualification focussed on reducing the use of long term segregation was piloted in autumn 2022. The level 4 Certificate in the HOPE(S) Specialist Practice to Reduce Long Term Segregation (SRF) and Level 5 Diploma for Practice Leadership in the HOPE(S) Model of Care to reduce Long Term Segregation (SRF) are the first qualifications of their kind and being piloted with 18 learners from Mersey Care.

Bild Projects

Trauma-informed Care Project with Respond

Summer 2022 saw the culmination of the National Lottery Funded trauma-informed project, delivered by Bild and Respond. The project consisted of facilitated community of practice meetings of people with lived experience and professionals to discuss the impact of trauma in difference settings.

Trustees' Annual Report for the year ended 31st March 2023

Throughout these meetings, resident artist Henny Beaumont created co-produced images depicting people's experiences, which were then exhibited at Worthing Museum. The project culminated in a series of webinars seeking to deepen understanding of

trauma and its impact on people with learning disabilities and autistic people across education, health and social care, with 2695 people registering to attend across these.

Coventry and Warwickshire project with Respond

Coventry and Warwickshire commissioned the project in 2021, after a survey highlighted the need for trauma informed training within its specialist Autism and Learning Disability workforce. Due to the pandemic and social care recruitment challenges, the delivery of the project started in 2022 into 2023. The project has been coproduced between Bild and Respond, a leading trauma charity. The project will deliver blended introductory learning to commissioned provider services within the Coventry and Warwickshire area. Thirty-three participants have completed the programme with a further 41 in progress.

Peer educators

During the pandemic, Bild received funding from Heath Education England to develop a team of peer educators – family carers who would learn about positive behaviour support and become confident in supporting other family carers to learn about it. Some of these family carers went on to complete Bild Positive Behaviour Support qualifications.

In 2022, we were pleased to receive a small amount of funding to extend this project, so that peer educators could begin providing practical support to other families via drop-in sessions. Today, we have a small group of confident family carer peer educators. Some of our workforce development contracts now include training and support for families, with the valuable input of peer educators delivering training to families and professionals. Bild's peer educator team is currently involved in three projects, including a national project. We believe family carers should be recognised as an important part of the social care workforce, with opportunities to become practice leaders in services.

Buddies

In January 2022 Bild were commissioned by NHSE to pilot a proof-of-concept project, matching 'buddies' - people with lived experience of being detained in a mental health hospital - with current patients within the West Midlands Reach Out Provider collaborative area.

The overwhelming response to the pilot was positive, finding that the buddy relationship is one 'like no other', providing tremendous benefit to patients taking part, offering 'a new sense of hope for their future' and 'a reason to get out of bed in the morning'. Buddies themselves also reported a positive experience, enabling them to grow in confidence in other areas of their lives. The pilot was a successful proof of concept, demonstrated positive impact for patients, buddies and wards.

Subject to funding, Bild, NHSE and Reach Out agree the pilot should be continued to December 2023.

Once for Wales Positive Behaviour Support Resource

We were pleased to finalise and launch the Once for Wales Positive Behaviour Support resources for family carers. The resource pack was commissioned and funded by Improvement Cymru, part of Public Health Wales. Co-produced by Bild, the All Wales Forum of Parents and Carers and families across Wales with lived experience, the resources were designed to upskill and empower families who support individuals with a learning disability throughout their life span.

Trustees' Annual Report for the year ended 31st March 2023

Conferences and Events

The Bild Group held three hybrid conferences throughout 2022, with a total of 850 delegates attending. They were the annual International Positive Behaviour Support Conference 2022; the Bild Growing Older with Learning Disabilities conference and the Restraint Reduction Network annual conference. The hybrid option continues to be popular, with just over half of delegates choosing a remote attendance option.

Membership and Membership Plus

Bild launched a new continuing improvement partner initiative, Membership Plus, to support organisations to embed and sustain cultural change and improvements in workplace practice. Two organisations are now on this pathway. Membership Plus is for organisations who have an existing relationship with Bild and provides support with monitoring and maintaining improvements, translating training into practice. Organisational eligibility to Membership Plus is not linked to current organisational practice, nor is it an endorsement of an organisation by Bild, rather it demonstrates a commitment to work together towards continuous improvement.

International Partnerships

Bild is pleased to continue its work with international partners.

Bild continues its licensing agreement with New Zealand social care provider, Explore, to deliver PBS practitioner and coaches programmes. This is the continuation of a five-year relationship between the organisations.

Throughout the year, Bild and the RRN have provided consultancy services to Spanish social care provider Plena Inclusion, supporting their restraint reduction activity and move to deinstitutionalisation of services.

Objectives and Activities

The objects of the Charity are to advance education and research relating to learning disabilities, autism or both including those with complex needs associated with behaviour, mental health or physical health (multiple and profound disabilities) in order to improve support for persons with such disabilities.

What we stand for: Championing people's rights and enabling excellent support



Trustees' Annual Report for the year ended 31st March 2023

Future Plans

In developing Bild's current strategy and planning our future activities (including reviewing our articles accordingly), the Trustees confirm that they have referred to the Charity Commission's guidance on public benefit.

Bild has identified four priority areas where we intend to focus our efforts over the coming year(s): Homes Not Hospitals, Health Inequalities, Practice Leadership and Reducing Restrictive Practices. Each priority area will have a dedicated annual conference, Community of Practice, workforce development offer and policy position to ensure Bild takes a comprehensive approach to improving support for people with learning disabilities and autistic people in these areas.

Bild believes people should live in homes within their communities, not in institutions. Bild's Homes Not Hospitals activity seeks to influence and support implementation of government(s) policy on deinstitutionalisation and improving community support for people. We will continue to work with stakeholders to champion this cause and identify solutions that enable people to access the support they need in their own homes. We will further develop our training and qualifications offer to support the workforce in improving community support and preventing the need for inpatient admission.

Bild's focus on health inequalities grows from our established work on Growing Older with Learning Disabilities (GOLD) recognising that health inequalities impact people with learning disabilities and autistic people across their lives. We will build on and develop our networks across the sectors, seeking to raise the profile of issues of health inequalities, working with partners to identify solutions and improve workforce training to identify and mitigate these inequalities.

Bild champions this Practice Leadership as an evidence-based model that has positive outcomes for staff and the people they support. Practice Leaders coach and support colleagues, improving quality of life for people accessing support by helping staff provide the right kind of support. The Department for Health and Social Care promotes Practice Leadership within the new Social Care Workforce Pathway, and we believe this is a cost effective and sustainable model for improving support for people. The Bild Group currently offers two diploma-level qualifications in Practice Leadership, in addition to a foundation Coaches programme. We will introduce two new diploma-level practice leadership qualifications and seek to increase uptake of this model across services.

The Bild Group continues its work on reducing restrictive practice in services through the work of the Restraint Reduction Network. We have a well-established, growing network of individual and organisational members, certificate and diploma level qualifications in reducing restrictive practices, annual conference, Training Standards that are mandatory within specific services and recommended in many others, and a body of information resources to support practice in reducing restrictive practices. Priorities in developing this work include producing Version 2 of the Restraint Reduction Network Training Standards and securing funding for a national restraint reduction programme.

Consolidated Financial Review and Results for the Year

The total surplus for the year amounted to £147,922 compared to a surplus of £55,745 last year. This included unrealised Investment losses of £8,734 (2022: gain £4,295).

In summary:

- Restricted income including principal sums totalled £169,861 (2022 £138,910). Restricted expenditure including principal sums totalled £140,731 (2022 £146,532)
- Unrestricted income totalled £2,175,742 (2022 £1,853,383). Unrestricted expenditure totalled £2,048,218 (2022 £1,794,311).

Financial Management Policies

Reserves (group)

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.

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.

Investment Policy and Performance

The Charity currently holds the significant majority of its funds in a Treasury Deposit Account. In the year these funds earned an average return rate of 0.01% (2022 0.01%) which was acceptable to the Trustees given the low level of risk and low market returns available. It should be noted that the rate has moved over the year due to the increase in overall interest rates set by the Bank of England.

The value of investments in shares and unit trusts has decreased by £8,734 – 16.1% (2022 increased by £4,295 – 11.6%).

| | Unit Value £ | 2023 Units | Value £ | Unit Value £ | 2022 Units | Value £ |
|-----------------------------------|-----------------|---------------|---------------|-----------------|---------------|---------------|
| Tesco | 2.657 | 834 | 2,216 | 2.760 | 834 | 2,302 |
| JPMF UK Smaller Companies Fund | 5.971 | 7243.2 | 43,249 | 7165 | 7243.2 | 51,897 |
| Total | | | <u>45,465</u> | | | <u>54,199</u> |

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.

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 2022/23 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 forecast and budget that looks towards the end of October 2024, and includes any known events already planned, plus a prudent level for cost inflation. This has been included at a rate of 4% for those costs not already contracted, which contracted cost increases have been included at those levels. This forecast was approved by the Finance Subcommittee on the 22nd September 2023.

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.

Structure, Governance and Management

For specific details of the Trustees/ Directors, please refer to page 3 of this report, where you will also find details of the Auditors, Solicitors, and Bankers for the Charity.

The financial statements contained within this report comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under the Companies Act 2006 and the Statement of Recommended Practice – Accounting and Reporting by Charities SOROP applicable to charities preparing their accounts in accordance with FRS 102.

THE BRITISH INSTITUTE OF LEARNING DISABILITIES is a registered Charity (No.1019663) and a membership company (No. 2804429) limited by membership guarantees. Its registered office is as shown on page 2.

The Charity is governed by its Memorandum and Articles of Association adopted on 5 March 1993 and last amended on 12 January 2018.

Other members of the BILD group are: -

- BILD ASSOCIATION OF CERTIFIED TRAINING Charity Reg (No. 1190461) and a registered company (No. 11721648) limited by guarantee.
- BILD RESTRAINT REDUCTION NETWORK Charity Reg (No. 1187984) and a registered company (No. 11741006) limited by guarantee.

While there is no share capital, Bild exerts influence over the subsidiary charities by maintaining a majority of the voting rights should it wish so.

Some of the other Organisations we have worked with over the course of the last year: -

- Department of Health & Social Care
- Health Education England
- Learning Disabilities England
- National Autistic Society
- National Development Team for Inclusion
- National Health Service
- Respond
- Welsh Government – Social Services & Integration Directorate

The Board of Trustees is responsible for the overall governance of the Charity. Trustees are elected by Trustees and approved by members at an Annual General Meeting. At any one time 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.

New trustees are inducted by being provided with key information including the role of the trustee, about Bild and the Bild 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.

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 and related party transactions are disclosed in notes 11 and 25 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.

Fundraising

The charity raises its funds through a variety of ways. These include membership subscriptions, commercial agreements with governmental organisations and other commercial entities, Governmental Grants, and individuals registered on our certified qualifications.

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 2023, no complaints have been received regarding any of the Charity's fundraising.

As a human rights charity, we always consider those with lived experience in each fundraising activity and have committed to co-producing activities where we can.

Finance Sub-Committee

In 2022/23, the Finance Sub-Committee met ten times during the year, an increase in the previous year, due to a more regular structure set in place for the year. Its membership consists of three Trustee representatives and the 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 ensures proper procedures are in place to manage cash resources prudently and to maximise income from liquid resources with due regard to risk while maintaining sufficient funds to meet daily cash requirements. 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.

Build for the Future

Build for the Future has been BILD's advisory group of self-advocates drawn from local and national advocacy organisations. The group has been very successful in commenting on BILD's work and sharing the important issues for their lives.

The group have spent time making sure that they will work in inclusive ways and thinking of issues that they want BILD to look at. They have renamed the group "Build for the Future – sense of belonging."

The members have emphasised that "Teamwork makes the dream work."

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 2022/23, the Chief Executive was assisted by the Senior Leadership Team and the wider team.

Trustees' Responsibilities Statements

The trustees (who are also directors of British Institute of Learning Disabilities 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 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 charitable company 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

BRITISH INSTITUTE OF LEARNING DISABILITIES

~~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.

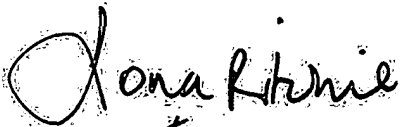
In so far as the trustees are aware:

- 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



Fiona Richie
Trustee/Chair

Independent Auditors' Report to The Members Of The British Institute Of Learning Disabilities

Opinion

We have audited the financial statements of British Institute of Learning Disabilities (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2023 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheets, the consolidated statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 March 2023 and of the group's resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the group financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on British Institute of Learning Disabilities' ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the trustees' annual report other than the group financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the group financial statements does not cover the other information, and, except to the extent

otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the group financial statements, or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the group financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Act 2011 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- The parent charitable company financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the group's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the group operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the group from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or

non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Fleur Holden (Senior statutory auditor)

Date: 14 December 2023

for and on behalf of Sayer Vincent LLP, Statutory Auditor
Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

Consolidated Statement of Financial Activities**For the Year ended 31st March 2023**

| | | 2023 | | |
|--|------|-------------------|-----------------|------------------|
| | Note | Unrestricted £ | Restricted £ | Total £ |
| Income From: | | | | |
| Donations | 3 | - | 169,861 | 169,861 |
| Charitable Activities | 4 | 2,173,628 | - | 2,173,628 |
| Other trading activities | 5 | 2,044 | - | 2,044 |
| Investments | 6 | 71 | - | 71 |
| Total Income | | 2,175,742 | 169,861 | 2,345,603 |
| Expenditure on: | | | | |
| Charitable Activities | 7 | 2,048,216 | 140,731 | 2,188,947 |
| Total Expenditure | | 2,048,216 | 140,731 | 2,188,947 |
| Net income before net (losses) on investments | | | | |
| | | 127,526 | 29,130 | 156,656 |
| Net (losses) on Investments | | (8,734) | - | (8,734) |
| Transfers between funds | | 29,130 | (29,130) | - |
| Net movement in funds in the year | | 147,922 | - | 147,922 |
| Funds at the beginning of the year | | 326,107 | 18,853 | 344,960 |
| Funds at the end of the Year | | 474,029 | 18,853 | 492,882 |

| | | 2022 | | |
|--|------|-------------------|-----------------|------------------|
| | Note | Unrestricted £ | Restricted £ | Total £ |
| Income From: | | | | |
| Donations | 3 | - | 138,910 | 138,910 |
| Charitable Activities | 4 | 1,852,823 | - | 1,852,823 |
| Other trading activities | 5 | - | - | - |
| Investments | 6 | 560 | - | 560 |
| Total Income | | 1,853,383 | 138,910 | 1,992,293 |
| Expenditure on: | | | | |
| Charitable Activities | 7 | 1,794,311 | 146,532 | 1,940,843 |
| Total Expenditure | | 1,794,311 | 146,532 | 1,940,843 |
| Net income/ (expenditure) before net gains on investments | | | | |
| | | 59,072 | (7,622) | 51,450 |
| Net gains on Investments | | 4,295 | - | 4,295 |
| Transfers between funds | | - | - | - |
| Net movement in funds in the year | | 63,367 | (7,622) | 55,745 |
| Funds at the beginning of the year | | 262,740 | 26,475 | 289,215 |
| Funds at the end of the Year | | 326,107 | 18,853 | 344,960 |

BRITISH INSTITUTE OF LEARNING DISABILITIES

Balance Sheets as at 31st March 2023
Company Number: 02804429

| | Note | Group | | Charity | |
|--|------|------------------|------------------|------------------|------------------|
| | | 2023 | 2022 | 2023 | 2022 |
| | | £ | £ | £ | £ |
| Fixed Assets | | | | | |
| Tangible assets | 12 | 10,932 | 9,720 | 10,932 | 9,720 |
| Investments | 13 | 45,465 | 54,199 | 45,465 | 54,199 |
| | | <u>56,397</u> | <u>63,919</u> | <u>56,397</u> | <u>63,919</u> |
| Current Assets | | | | | |
| Stocks | 14 | 6,314 | 6,873 | 6,314 | 6,873 |
| Debtors | 15 | 766,973 | 1,020,013 | 694,377 | 908,808 |
| Cash at Bank & in Hand | 18 | 2,161,842 | 1,712,415 | 1,433,552 | 1,357,375 |
| | | <u>2,935,129</u> | <u>2,739,302</u> | <u>2,134,242</u> | <u>2,273,056</u> |
| Creditors: Amount Falling due within one year | 16 | (2,498,645) | (2,458,261) | (1,903,791) | (2,101,372) |
| Net Current Assets | | <u>436,484</u> | <u>281,041</u> | <u>230,451</u> | <u>171,684</u> |
| Net Assets | | <u>492,882</u> | <u>344,960</u> | <u>286,848</u> | <u>235,063</u> |
| Charity funds | 19 | | | | |
| Restricted income funds | | 18,853 | 18,853 | 18,436 | 18,436 |
| Unrestricted income funds | | | | | |
| Designated | | 60,000 | 60,000 | - | - |
| Undesignated | | 414,029 | 266,107 | 267,995 | 217,167 |
| Total funds | | <u>492,882</u> | <u>344,960</u> | <u>286,848</u> | <u>235,063</u> |

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



Teresa Sargent
Trustee

The notes on pages 23 to 38 form part of these financial statements.

Consolidated Statement of Cash Flows

For the Year Ended 31st March 2023

| | Note | 2022 | 2022 |
|--|-----------|------------------|------------------|
| | | £ | £ |
| Cash Flows from Operating Activities | 23 | 456,640 | 516,007 |
| Net cash provided by Operating activities | | | |
| Cash Flows from Investing Activities | | | |
| Dividends and interest from investments | 71 | 560 | |
| Purchase of fixed assets | (7,284) | (9,609) | |
| Net Cash used in Investing Activities | | (7,213) | (9,049) |
| Change in cash & Cash Equivalents in the year | | 449,427 | 506,958 |
| The Funds of the Charity | | | |
| Cash and cash equivalents at the beginning of the year | | 1,712,415 | 1,205,457 |
| Cash and cash equivalents at the end of the year | 24 | 2,161,842 | 1,712,415 |

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

1. General Information

The British Institute of Learning Disabilities is a company limited by guarantee incorporated in England and Wales. The registered office is Birmingham Research Park, 97 Vincent Drive, Edgbaston, B15 2SQ.

The principal activity of the group is to promote a society where people with disabilities are equal citizens, able to enjoy the same rights and opportunities as everyone else.

The group's presentational and functional currency is GBP. The financial statements are rounded to the nearest pound.

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.

British Institute of Learning Disabilities 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.

These financial statements consolidate the results of the charity and its wholly controlled subsidiaries Bild Association of Certified Training Limited and Bild Restraint Reduction Network Limited on a line by line basis. Transactions and balances between the charity and its subsidiaries have been eliminated from the consolidated balance sheet. A separate statement of financial activities, or income and expenditure account, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by section 408 of the companies Act 2006. A summary of the results for the year is disclosed in the notes to the accounts.

The trustees do not consider that there are 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.

2.2 Going Concern

After reviewing the group'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, a sufficient level of reserves, 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 consolidated 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 split across the Group based on an individual estimated time allocation basis. This will include contributions towards the cost of employment of various staff members, but it should be noted that all the staff are employed by the main charity and the contribution is just a representation of their time allocated to Group charities.

2.5 Government Grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Consolidated Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Consolidated Statement of Financial Activities as the related expenditure is incurred.

2.6 Allocation of Governance & Support Costs

Governance and Support costs are expenditure that isn't directly attributable to specific charitable activities. These costs are re-allocated to each charitable activity, based on the proportion of total charitable activities within the financial period.

2.7 Tangible Fixed Assets and Depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable, and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis: -

- Fixtures and fittings 25%
- Computer equipment 33%

2.8 Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading "Net gains/ (losses) on investment" in the statement of financial activities. The charity does not acquire put options, derivatives, or other complex financial instruments.

2.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. In general, cost is determined on a first in first out basis and includes transport and handling costs. Provision is made where necessary for obsolete, slow moving, and defective stocks.

2.10 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.

2.11 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.

2.12 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.

2.13 Financial Instruments

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

2.13 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 Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from Donations

| | 2023 | | | 2022 | | |
|-------------------|--------------|------------|---------|--------------|------------|---------|
| | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| | £ | £ | £ | £ | £ | £ |
| Grants | - | - | - | - | 138,910 | 138,910 |
| Government grants | - | 169,861 | 169,861 | - | - | - |
| | - | 169,861 | 169,861 | - | 138,910 | 138,910 |

BRITISH INSTITUTE OF LEARNING DISABILITIES

4. Income from Charitable Activities

| | 2023 | | | 2022 | | |
|----------------------------|-------------------|-----------------|------------------|-------------------|-----------------|------------------|
| | Unrestricted £ | Restricted £ | Total £ | Unrestricted £ | Restricted £ | Total £ |
| Learning Services | 1,703,824 | - | 1,703,824 | 1,496,846 | - | 1,496,846 |
| Membership & Subscriptions | 99,013 | - | 99,013 | 82,754 | - | 82,854 |
| Consultancy & Projects | 370,791 | - | 370,791 | 273,220 | - | 273,220 |
| | 2,173,628 | - | 2,173,628 | 1,852,823 | - | 1,852,823 |

5. Income from other Trading Activities

| | 2023 | | | 2022 | | |
|---------------------|-------------------|-----------------|--------------|-------------------|-----------------|------------|
| | Unrestricted £ | Restricted £ | Total £ | Unrestricted £ | Restricted £ | Total £ |
| Royalties | 2,044 | - | 2,044 | - | - | - |
| Total income | 2,044 | - | 2,044 | - | - | - |

6. Investment Income

| | 2023 | | | 2022 | | |
|--------------------------|-------------------|-----------------|------------|-------------------|-----------------|------------|
| | Unrestricted £ | Restricted £ | Total £ | Unrestricted £ | Restricted £ | Total £ |
| Income from investments | 71 | - | 71 | 560 | - | 560 |
| Investment Income | 71 | - | 71 | 560 | - | 560 |

7. Analysis of Expenditure on Charitable Activities

| | Restricted £ | Unrestricted £ | Support Costs £ | 2023 Total £ |
|----------------------------|-----------------|-------------------|-----------------------|--------------------|
| Learning Services | - | 1,498,728 | 217,149 | 1,715,877 |
| Membership & Subscriptions | - | 53,344 | 7,840 | 61,184 |
| Consultancy & Projects | - | 209,003 | 26,132 | 235,135 |
| Governance | - | 22,802 | 13,216 | 36,018 |
| Grants | 140,731 | - | - | 140,731 |
| Total expenditure | 140,731 | 1,783,877 | 264,339 | 2,188,947 |

BRITISH INSTITUTE OF LEARNING DISABILITIES

| | Restricted | Unrestricted | Support Costs | 2022 Total |
|----------------------------|-------------------|---------------------|--------------------------|-----------------------|
| | £ | £ | £ | £ |
| Learning Services | - | 1,111,361 | 295,566 | 1,406,927 |
| Membership & Subscriptions | - | 39,789 | 11,368 | 51,157 |
| Consultancy & Projects | - | 238,793 | 64,418 | 303,181 |
| Governance | - | 25,467 | 7,579 | 33,046 |
| Grants | 146,532 | - | - | 146,532 |
| Total expenditure | 146,532 | 1,415,380 | 378,931 | 1,940,843 |

8. Analysis of Support Costs

| | 2023 | 2022 |
|------------------------|----------------|----------------|
| | £ | £ |
| Staffing | 112,290 | 179,965 |
| Travel & Accommodation | 17,127 | 4,234 |
| Office & Admin | 84,774 | 63,632 |
| Professional Fees | 12,976 | 69,303 |
| Property & Insurance | 14,570 | 38,782 |
| Finance | 3,314 | 7,679 |
| Depreciation | 6,072 | 7,757 |
| Governance | 13,216 | 7,579 |
| | 264,339 | 378,931 |

9. Auditors' Remuneration

| | 2023 | 2022 |
|---|-------------|-------------|
| | £ | £ |
| Auditors' remuneration for annual audit of Charity accounts | 12,500 | 9,250 |
| Fees Payable to the auditor in respect of: - | | |
| Independent examination of subsidiary charity accounts | 3,700 | 2,700 |
| Non-audit services | 4,750 | 550 |

10. Staff Costs

Staff cost were as follows: -

| | 2023 | 2022 |
|---|------------------|----------------|
| | £ | £ |
| Salaries and wages | 879,910 | 660,882 |
| Redundancy & Termination costs | 16,500 | - |
| Social security costs | 83,951 | 60,614 |
| Employer's contribution to defined contribution pension schemes | 60,062 | 44,250 |
| Agency Labour | 32,015 | - |
| | <u>1,072,438</u> | <u>765,746</u> |

The termination costs incurred during the year have been paid. This was a single and final payment.

The average number of persons employed by the Charity during the years was as follows: -

| 2023 | 2022 |
|-----------|-----------|
| <u>30</u> | <u>24</u> |

All staff members are employed by the Charity; however, costs are transferred to subsidiary charities on a staff time basis.

The number of employees whose employee benefits (excluding employer's national insurance contributions and pension costs) exceeded £60,000 was: -

| | 2023 | 2022 |
|--------------------|----------|----------|
| £90,001 - £100,000 | <u>1</u> | <u>1</u> |

The total employee benefits including pension contributions of key management personnel were £469,289 (2022: £386,755).

11. Trustees' Remuneration and Expenses

| | 2023 | 2022 |
|------------------------|------------|------------|
| | £ | £ |
| Trustees' remuneration | - | - |
| Trustees' expenses | <u>288</u> | <u>760</u> |
| | <u>288</u> | <u>760</u> |

3 Trustees have claimed expenses in 2023. In 2022, that number was 4.

12. Tangible Fixed Assets**GROUP AND CHARITY**

| | Fixtures, Fittings & Plant | Office Equipment | Total |
|-----------------------|---|-----------------------------|----------------|
| | £ | £ | £ |
| Cost | | | |
| As at 1st April 2022 | 64,389 | 146,638 | 211,027 |
| Additions | - | 7,284 | 7,284 |
| At 31st March 2023 | <u>64,389</u> | <u>153,922</u> | <u>218,311</u> |
| Depreciation | | | |
| As at 1st April 2022 | 64,389 | 136,917 | 201,307 |
| Charge for Year | - | 6,072 | 6,072 |
| At 31st March 2023 | <u>64,389</u> | <u>142,990</u> | <u>207,379</u> |
| Net Book Value | | | |
| As at 31st March 2023 | | <u>10,932</u> | <u>10,932</u> |
| As at 1st April 2022 | | <u>9,720</u> | <u>9,720</u> |

13. Listed Investments**GROUP AND CHARITY**

| | Value £ |
|---|--------------------|
| Fair value as at 1 st April 2022 | 54,199 |
| Additions at cost | - |
| Disposal proceeds | - |
| Net (loss) on change in fair value | (8,734) |
| Fair value as at 31st March 2023 | <u>45,465</u> |
| Investments comprise: | |
| | Value £ |
| UK Common investment funds | 43,249 |
| Shares listed on the London Stock Exchange | 2,216 |
| | <u>45,465</u> |

14. Subsidiary undertakings

The charity owns the voting rights of two subsidiary charities. These charities are as follows: -

- Bild Associate of Certified Training Limited, a company registered in England. The company number is 1190461 and the charity registration number is 11721648. The registered office address is Birmingham Research Park, 97 Vincent Drive, Edgbaston, Birmingham, B15 2SQ.
- Bild Restraint Reduction Network Limited, a company registered in England. The company number is 1187984 and the charity registration number is 11741006. The registered office address is Birmingham Research Park, 97 Vincent Drive, Edgbaston, Birmingham, B15 2SQ.

The subsidiaries are used for additional purpose charitable activities. All activities have been consolidated on a line-by-line basis in the statement of financial activities. All surpluses are retained within the individual charity and used to further charitable purposes.

The Trustees of Bild are not Trustees of either subsidiary, unless specifically appointed to the individual trustee board.

A summary of the financial results are as follows:

Bild Association of Certified Training Limited

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

BRITISH INSTITUTE OF LEARNING DISABILITIES

~~Bild Restraint Reduction Network Limited~~

| | 2023 Total £ | 2022 Total £ |
|--|-----------------------|----------------------|
| Income From: | | |
| Donations | - | 24,965 |
| Charitable Activities | 490,318 | 190,722 |
| Total Income | <u>490,318</u> | <u>215,687</u> |
| Expenditure on: | | |
| Charitable Activities | 436,474 | 234,298 |
| Total Expenditure | <u>436,474</u> | <u>234,298</u> |
| Net movement in funds in the year | <u>53,844</u> | <u>(18,611)</u> |
| Funds at the beginning of the year | 72,740 | 91,351 |
| Funds at the end of the Year | <u><u>126,584</u></u> | <u><u>72,740</u></u> |

15. Parent Charity

The parent charity's gross income and results for the year are disclosed as follows: -

| | 2023 Total £ | 2022 Total £ |
|----------------------|--------------------|--------------------|
| Gross Income | 1,322,353 | 1,722,151 |
| Results for the year | <u>51,244</u> | <u>13,038</u> |

16. Stocks

| | 2023 £ | 2022 £ |
|------------------------|--------------|--------------|
| Finished Goods - Books | <u>6,314</u> | <u>6,873</u> |

BRITISH INSTITUTE OF LEARNING DISABILITIES

17. Debtors

| | Group | | Charity | |
|------------------------------------|----------------|------------------|----------------|----------------|
| | 2023 | 2022 | 2023 | 2022 |
| | £ | £ | £ | £ |
| Trade debtors | 608,629 | 984,086 | 426,795 | 729,360 |
| Amounts owed by group undertakings | - | - | 128,830 | 145,381 |
| Other debtors | 83,645 | - | 66,991 | - |
| Prepayments & Accrued Income | 74,699 | 35,927 | 71,761 | 34,067 |
| | <u>766,973</u> | <u>1,020,013</u> | <u>694,377</u> | <u>908,808</u> |

18. Creditors: Amounts Falling Due within One Year

| | Group | | Charity | |
|----------------------------|------------------|------------------|------------------|------------------|
| | 2023 | 2022 | 2023 | 2022 |
| | £ | £ | £ | £ |
| Trade creditors | 100,436 | 67,874 | 76,707 | 67,874 |
| Taxation & social security | 193,131 | 145,966 | 138,176 | 110,929 |
| Other creditors | 96,619 | 125,297 | 87,039 | 82,593 |
| Accruals | 134,151 | 216,887 | 99,373 | 206,518 |
| Deferred income | 1,974,309 | 1,902,237 | 1,502,498 | 1,633,458 |
| | <u>2,498,645</u> | <u>2,458,261</u> | <u>1,903,791</u> | <u>2,101,372</u> |

19. Deferred Income

| | Group | | Charity | |
|---------------------------------------|------------------|------------------|------------------|------------------|
| | 2023 | 2022 | 2023 | 2022 |
| | £ | £ | £ | £ |
| Balance at beginning of year | 1,902,237 | 1,586,483 | 1,633,458 | 1,493,613 |
| Amount released to income in the year | (1,084,434) | (1,433,263) | (869,655) | (1,050,015) |
| Amount deferred in the year | 1,172,506 | 1,749,017 | 754,695 | 1,189,860 |
| Balance at year end | <u>1,990,309</u> | <u>1,902,237</u> | <u>1,518,498</u> | <u>1,633,458</u> |

Deferred Income is made up as follows: -

| | Group | | Charity | |
|-----------------------|------------------|------------------|------------------|------------------|
| | 2023 | 2022 | 2023 | 2022 |
| | £ | £ | £ | £ |
| Membership & Journals | 59,303 | 50,202 | 59,303 | 50,202 |
| Certification | 346,328 | 260,479 | - | - |
| Training | 1,079,326 | 950,478 | 1,079,326 | 950,478 |
| Qualifications | 307,366 | 400,159 | 261,883 | 391,859 |
| Projects | 197,986 | 240,919 | 117,986 | 240,919 |
| | <u>1,990,309</u> | <u>1,902,237</u> | <u>1,518,498</u> | <u>1,633,458</u> |

20. Financial Instruments

| | Group | | Charity | |
|-------------|--------|--------|---------|--------|
| | 2023 | 2022 | 2023 | 2022 |
| | £ | £ | £ | £ |
| Investments | 45,465 | 54,199 | 45,465 | 54,199 |

Financial assets measured at fair value through income and expenditure comprise of assets held for investment purposes.

21. Movement in Funds

| | As at 1st April 2022 | Income & gains | Expenditure & losses | Transfers | As at 31st March 2023 |
|---------------------------------|-------------------------|-------------------|-------------------------|---------------|-----------------------------|
| | £ | £ | £ | £ | £ |
| Restricted fund: | 18,853 | 169,861 | (140,731) | (29,130) | 18,853 |
| Unrestricted funds: | | | | | |
| Designated fund | 60,000 | - | - | - | 60,000 |
| General fund | 266,107 | 2,175,742 | (2,056,950) | 29,130 | 414,029 |
| Total Unrestricted funds | 326,107 | 2,175,742 | (2,056,950) | 29,130 | 474,029 |
| Total funds | 344,960 | 2,345,603 | (2,197,681) | - | 492,882 |

For the detail on the funds transfer from the Restricted fund, please see note 25.

| | As at 1st April 2021 | Income & gains | Expenditure & losses | Transfers | As at 31st March 2022 |
|---------------------------------|-------------------------|-------------------|-------------------------|-----------|-----------------------------|
| | £ | £ | £ | £ | £ |
| Restricted fund: | 26,475 | 138,910 | (146,532) | - | 18,853 |
| Unrestricted funds: | | | | | |
| Designated fund | | | | 60,000 | 60,000 |
| General fund | 262,740 | 1,857,678 | (1,794,311) | (60,000) | 266,107 |
| Total Unrestricted funds | 262,740 | 1,857,678 | (1,794,311) | - | 326,107 |
| Total funds | 289,215 | 1,996,588 | (1,940,843) | - | 344,960 |

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The Designated fund of £60,000 has been setup to cover the anticipated expenditure towards updating the Restraint Reduction Network standards. Once approved, the revised standard will replace the current one.

22. Analysis of Net Assets between Funds

Current Year

| | General unrestricted | Designated funds | Restricted fund | Total Funds |
|---------------------------|-------------------------|---------------------|--------------------|-------------|
| | £ | £ | £ | £ |
| Tangible fixed assets | 10,932 | - | - | 10,932 |
| Investments | 45,465 | - | - | 45,465 |
| Net current assets | 417,631 | 60,000 | 18,853 | 436,484 |
| Net assets at end of year | 474,028 | 60,000 | 18,853 | 492,882 |

Prior Year

| | General unrestricted | Designated funds | Restricted fund | Total Funds |
|---------------------------|-------------------------|---------------------|--------------------|-------------|
| | £ | £ | £ | £ |
| Tangible fixed assets | 9,720 | - | - | 9,720 |
| Investments | 54,199 | - | - | 54,199 |
| Net current assets | 202,188 | 60,000 | 18,853 | 281,041 |
| Net assets at end of year | 262,107 | 60,000 | 18,853 | 344,960 |

23. Reconciliation of Net Movement in Funds to Net Cash Flows from Operating Activities

| | 2023 | 2022 |
|---|----------------|----------------|
| | £ | £ |
| Net income for the reporting period <i>(as per the statement of financial activities)</i> | 147,922 | 55,745 |
| Depreciation Charges | 6,072 | 7,756 |
| Losses/ (Gains) on Investments | 8,734 | (4,295) |
| Dividends & interest from investments | (71) | (560) |
| Decrease in stocks | 559 | 35,674 |
| Decrease/ (Increase) in debtors | 253,040 | (127,384) |
| Increase in creditors | 40,384 | 549,072 |
| Net cash provided by operating activities | 456,640 | 516,007 |

24. Analysis of Cash and Cash Equivalents

| | At 1st April 2021 | Cash Flows | Other Changes | At 31st March 2022 |
|--|----------------------|----------------|------------------|--------------------------|
| | £ | £ | £ | £ |
| Cash at bank in hand | 1,712,415 | 449,427 | - | 2,161,842 |
| Total Cash & Cash equivalents | 1,712,415 | 449,427 | - | 2,161,842 |

25. Government Grants

| | Grant 2021_015e Health & Wellbeing Alliance | Grant 2021_052 Building the Right Support | Grant 2022_053b Experience of Care | Total Funds |
|--------------|---|---|---|----------------|
| | £ | £ | £ | £ |
| Income | 80,000 | 28,731 | 32,000 | 140,731 |
| Expenditure | (80,000) | (28,731) | (32,000) | (140,731) |
| Unused Grant | | | | |

Please note the figures presented are for the 2023 financial year and that there are no comparative figures for the 2022 financial year.

Additional income of £29,130 has been recognised in the Statement of Financial Activities. This was grants that have been completed in previous periods (going back further than 2021), where the costs had been recognised, but the income had been deferred in error. This has now been rectified and the adjustment transfer of expenditure between Restricted and Unrestricted funds has taken place.

26. Pension Commitments

All the employees within the group are employed by the parent company. The company operates a defined contribution pension scheme available to most of its permanent employees. The scheme funds are administered by Stand Life plc and are independent of the company's finances. During the year, employer contributions totalling £60,062 (2022: £44,250) were made. There were contributions totalling £7,256 (2022: £0) payable to the fund at the balance sheet date.

The Charity also makes contributions to the National Health Service (NHS) Pensions Scheme for certain employees, which is an unfunded, defined benefit scheme: -

Past and present employees are covered by the provisions of the two NHS Pension Schemes. Details of the benefits payable and rules of the Schemes can be found on the NHS Pensions website at www.nhsbsa.nhs.uk/pensions. Both are unfunded defined benefit schemes that cover NHS employers, GP practices and other bodies, allowed under the direction of the Secretary of State for Health and Social Care in England and Wales. They are not designed to

be run in a way that would enable NHS bodies to identify their share of the underlying scheme assets and liabilities. Therefore, each scheme is accounted for as if it were a defined contribution scheme: the cost to the NHS body of participating in each scheme is taken as equal to the contributions payable to that scheme for the accounting period.

In order that the defined benefit obligations recognised in the financial statements do not differ materially from those that would be determined at the reporting date by a formal actuarial valuation, the FReM requires that "the period between formal valuations shall be four years, with approximate assessments in intervening years". An outline of these follows:

a) Accounting valuation

A valuation of scheme liability is carried out annually by the scheme actuary (currently the Government Actuary's Department) as at the end of the reporting period. This utilises an actuarial assessment for the previous accounting period in conjunction with updated membership and financial data for the current reporting period, and is accepted as providing suitably robust figures for financial reporting purposes. The valuation of the scheme liability as at 31 March 2023, is based on valuation data as 31 March 2022, updated to 31 March 2023 with summary global member and accounting data. In undertaking this actuarial assessment, the methodology prescribed in IAS 19, relevant FReM interpretations, and the discount rate prescribed by HM Treasury have also been used.

The latest assessment of the liabilities of the scheme is contained in the report of the scheme actuary, which forms part of the annual NHS Pension Scheme Accounts. These accounts can be viewed on the NHS Pensions website and are published annually. Copies can also be obtained from The Stationery Office.

b) Full actuarial (funding) valuation

The purpose of this valuation is to assess the level of liability in respect of the benefits due under the schemes (taking into account recent demographic experience), and to recommend contribution rates payable by employees and employers.

The latest actuarial valuation undertaken for the NHS Pension Scheme was completed as at 31 March 2016. The results of this valuation set the employer contribution rate payable from April 2019 to 20.6% of pensionable pay.

The actuarial valuation as at 31 March 2020 is currently underway and will set the new employer contribution rate due to be implemented from April 2024.

27. Operating Lease Commitments

The Charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods.

| | Property | |
|--------------------|---------------|---------------|
| | 2022 | 2022 |
| | £ | £ |
| Less than one year | 12,302 | 12,302 |
| One to five years | 11,716 | 24,976 |
| | <u>24,018</u> | <u>37,278</u> |

The assumed rate of interest is 5%. The operating lease is for the Group and the Charity.

28-Related-Party-Transactions

Bild Restraint Reduction Network and Bild Association of Certified Training are deemed to be under control of the British Institute of Learning Disabilities by virtue of the fact that Bild can appoint at least half of the board for each Charity. As a result, transactions between these organizations are deemed to be related party transactions.

Bild ACT - Bild recharges expenditure to Bild ACT for shared services received via a service level agreement and receives a reduction in costs for the initial set up of Bild ACT. During the period income received totaled £378,849 (2022: £308,528). As at 31 March 2022, £30,442 (2022: £102,703) was outstanding.

Bild RRN - Bild recharges expenditure to Bild RRN for shared services received via a service level agreement. During the period income received totaled £237,901 (2022: £107,468). As at 31 March 2022, £98,389 (2022: £23,343) was outstanding.

Bild ACT pays Bild RRN by way of a licensing agreement for the certification scheme. During the period, payments totaled £134,631 (2022: £124,157). As at 31 March 2023, £12,506 (2022: £15,912) was outstanding.

There were no other payments to related parties during the year (2022: Nil).