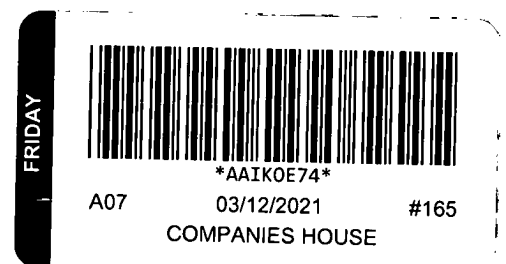


Registered number: 02804429
Charity number: 1019663

BRITISH INSTITUTE OF LEARNING DISABILITIES

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021



BRITISH INSTITUTE OF LEARNING DISABILITIES

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BRITISH INSTITUTE OF LEARNING DISABILITIES

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2021

Trustees	Nigel Beail (resigned 25 November 2020) Colin Dale (resigned 15 April 2021) Alan Jefferson (resigned 25 November 2020) Sally Lapsley Michael Mclaughlin (resigned 31 August 2020) Simon Mountford Frederick Mumford Fiona Ritchie (appointed 25 November 2020) Dr Ashok Roy Teresa Sargent (appointed 25 November 2020) Andrea Wiggins (appointed 25 November 2020)
Charity registered number	1019663
Principal office	Birmingham Research Park 97 Vincent Drive Edgbaston Birmingham B15 2SQ
Chief executive officer	Benjamin Higgins
Independent auditors	Bishop Fleming LLP Chartered Accountants 1-3 College Yard Worcester WR1 2LB
Bankers	Lloyds Bank PLC 1 Vicar Street Kidderminster Worcestershire DY10 1DH
Solicitors	mfg Solicitors LLP Adam House Birmingham Road Kidderminster Worcestershire DY10 2SA

BRITISH INSTITUTE OF LEARNING DISABILITIES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the audited financial statements of the Charity for the year 1 April 2020 to 31 March 2021.

Despite challenges and impact of the Covid-19 pandemic and the impact on our ability to deliver face to face training, Bild has continued to demonstrate the ability to adapt to the new financial circumstances and developed a range of project delivery and blended learning offers which work to improve the quality of life for people with learning disabilities and/or autistic people throughout the year. Working with a range of partners, we develop programmes, evaluate systems, define standards, and share good practice world-wide. 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.

The budget for 20/21 approved by Trustees was cautious for Bild given the Covid-19 pandemic was just starting. Bild was a highly sustainable organisation prior to Covid and, the pandemic did have a significant short-term impact on Bild (as well as the Bild Association of Training (Bild ACT) and the Bild Restraint Reduction Network (Bild RRN). However, the financial results have been very positive for the group, delivering a surplus of £235,447 compared to a deficit of £158,668 in 2020 and this reinforces the decision to invest in two additional sustainable charities in the prior periods. Our reserves have started to recover back towards the desired level set out in the reserves policy.

Following the maturation of the Certification scheme over the last 2 years, along with the continued interest shown in our workforce training and Organisational development programmes, Bild has led on a significant number of projects in the period. Furthermore, despite the pandemic, our pipeline for further work is stronger than ever, and the development of online blended delivery models leads us to believe that Bild has a highly sustainable business model for the future.

Positive Behaviour Support (PBS)

Interest in PBS workforce development continues to grow although Covid meant providers were focused on other things and training in general was put on the back burner. Enquiries are now increasing again with schools being a growing market for PBS. We are currently working with more than 100 organisations to support workforce and organisational development.

We have established a new blended learning PBS Diploma and Certificate. This has been successful than and we are now enrolling our 4th cohort, in addition we are developing new practice leaders programmes to enrol in January 2022. We have many family carers currently progressing through the qualification. We also have established a peer educators programme where family carers support other family carers to learn about PBS and are working to roll out a trauma informed PBS programme with Respond across a Trust. We have an online PBS offer for those customers who prefer that.

We had to postpone and eventually cancel plans for the 2020 conference in Glasgow due to Covid-19 and instead set up our first virtual conference in September 2020, attended by almost 500 delegates. The postponed conference will now take place in October 2021 in Glasgow and will be a hybrid event consisting of in person delegates and virtual delegates attending via our virtual platform.

Bild Restraint Reduction Network

The Restraint Reduction Network charity aims to eliminate the unnecessary use of restrictive practices. Sir Norman Lamb is patron of the RRN. The RRN steering group brings together people committed to human rights and restraint reduction across the UK and across education health and social care. This includes people with lived experience of restraint, professionals' bodies, government departments and academics.

The RRN training standards have been endorsed by a wide range of professional bodies. They are a requirement of NHS commissioned services and expectation of CQC regulated services. An independent evaluation of the standards has been commissioned.

The RRN has been commissioned to do a number of projects by NHSE, CQC, and Welsh government - including work of blanket restrictions. These projects are led by Alexis Quinn who has lived experience of being restrained.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

Bild Association of Certified Training

Bild Association of Certified Training (ACT) is a separate registered charitable organisation from Bild and is a certification body accredited by United Kingdom Accreditation Service (UKAS) as complying with the ISO 17065:2012 certification standards.

ACT is licensed by the Restraint Reduction Network to use the Restraint Reduction Network Training Standards and deliver the Restraint Reduction Network Certification Scheme. There are 59 training organisations certified under the scheme, with a further 41 working towards. It takes approximately one year to work through and achieve certification. Once certified, it lasts for three years and 20% of senior trainers, curricular and affiliated organisation are assessed over that period.

NHS Commissioned services now require certification of training services. CQC also expects regulated services across health and social care to have certified training.

The Oliver McGowan Mandatory Training

This project was funded by Health Education England. This training gives a basic understanding of how to meet the needs of people with learning disabilities, and autistic people. The training has 2 tiers. Tier 1 is for all people who work in health and social care, while Tier 2 is for frontline health and social care employees. Training can be delivered in-person and virtually. It has been co-developed and is co-delivered with experts by experience. The development phase has been completed by March 2021 and both Tier's 1 and 2 training being delivered by the end of November 2021. The training has been independently evaluated by National Development Team for Inclusion (NDTi).

Improving the health and wellbeing of people with learning disabilities

The Valuing People Alliance is a coalition between Bild, the National Development Team for Inclusion (NDTi) and Learning Disability England (LDE), also working alongside the Challenging Behaviour Foundation (CBF), Respond, Paradigm-UK, and other voluntary, community and social enterprise (VCSE) organisations and is a project committed to improving the health and wellbeing of all people with learning disabilities including those who have autism and/or mental health conditions, as well as people who may be in contact with the criminal justice system, and their family/carers.

Working in areas such as advocacy, restraint reduction, housing and workforce development, we aim to develop the best practice guidance and encourage the implementation of this guidance through webinars, social media and other communication methods, supported by a Community of Practice where possible.

PBS Alliance

We facilitate the PBS Alliance, a partnership of organisations focused on improving the quality of life of people whose behavior may challenge services and those providing support. We have 16 regional PBS networks who are members of the alliance and now have regular meetings and webinars. Bild also looks after the web page and resources for the Alliance. There is an expanding schools' group, which aims to establish a shared understanding of PBS in schools, share existing good practice and ideas for development and implementation.

As well, this year:

We have revamped our Bild membership offer to grow our membership. New benefits include access to CPD opportunities and discounts on training. We have also launched a new membership scheme for the Restraint Reduction Network.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Objectives and Activities

a. Policies and Objectives

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

Professor Gerry Simon set up Bild in 1971 because he was convinced there could be better support in the community for people with disabilities. We've been championing the rights of people with disabilities ever since.

Bild uses its skills, knowledge and experience to turn policy into practice, solve problems and improve support. In working with Government departments, local authorities, health trusts, service providers and mainstream organisations, our aim is to improve the quality of the lives of people with disabilities.

Our vision is a society where people with disabilities are equal citizens, able to enjoy the same rights and opportunities as everyone else.

Our mission is to enable excellent support, champion the rights, and improve the quality of life of people with disabilities. We endorse ethical approaches that promote human rights, inclusion in society and equality of opportunities.

What we do



We facilitate change, turning research, policy and evidence based practice into practical organisational development programmes that help ensure excellent support and a better quality of life for people with disabilities. Our consultancy, training and professional development, conferences and publishing all contribute to supporting organisations to continuously improve practice.

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

Policy and influencing

The Valuing People Alliance is a coalition between Bild, the National Development Team for Inclusion (NDTi) and Learning Disability England, also working alongside the Challenging Behaviour Foundation (CBF), Respond, Paradigm-UK, and other organisations in the voluntary, community and social enterprise (VCSE) sector. This is an important partnership for statutory health and social care agencies and plays a key role in improving health, well-being and care outcomes for people with learning disabilities including those who have autism and/or Mental Health conditions, as well as people who may be in contact with the Criminal Justice System, and their family carers.

Bild has a place on the Department of Work and Pensions' Ministerial Taskforce on Alternative Formats which works to make sure that their information is accessible to the wide range of communication needs required by disabled people. Our role is to raise their awareness of the communication/accessibility needs of people with learning disabilities.

BRITISH INSTITUTE OF LEARNING DISABILITIES

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Financial review

a. 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 2020/21 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.

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.

b. Reserves policy

As a matter of policy, each year the Trustees review the value of reserves retained in the form of investments, cash and cash equivalents not held for restricted purposes. The Board consider the Charity's exposure to major risks in terms of their likely impact on income sources and planned expenditure in the short to medium term, as well as assessing the best way to manage such risks.

It was agreed that target free reserves of the group should be set at £350,000, based on three months of full operational costs including restricted expenditure. This is a prudent target which is comparable with the average for large charities (those with incomes in excess of £500,000).

At 31 March 2021, total reserves stood at £289k (2020: £54k), of which free reserves totalled £196k (2020: (£945)), calculated as follows:

	2021	2020
	£	£
Reserves	289,215	53,768
Less unrestricted fixed assets	(67,309)	(51,853)
Less restricted funds	(26,058)	(2,860)
Free reserves	195,848	(945)

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

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

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

BRITISH INSTITUTE OF LEARNING DISABILITIES

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

c. Consolidated Financial Review and Results for the Year

The total surplus for the year amounted to £235,447 compared to a deficit of £154,668 last year. This included unrealised investment gain of £19,082 (2020: loss £3,304).

In summary:

- Restricted Grant income including principal sums totalled £76,000 (2020: £113,883). Restricted Grant expenditure including principal sums totalled £115,299 (2020: £165,692)
- Unrestricted income totalled £1,242,794 (2020: £1,434,260). Unrestricted expenditure totalled £1,049,627 (2020: £1,533,815).

d. 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% (2020 0.01%) which was acceptable to the Trustees given the low level of risk and low market returns available.

The value of investments in shares and unit trusts has decreased by £19,092 – 61.9% (2020 decreased by £3,304 – 9.7%).

	Unit Value £	2021 Units	Value £	Unit Value £	2020 Units	Value £
Tesco	2.2915	834	1,911	2.288	834	1,908
JPMF UK Smaller Companies Fund	6.6260	7243.2	47,994	3.992	7243.2	28,914
Total			<u>49,905</u>			<u>30,822</u>

e. 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.

BRITISH INSTITUTE OF LEARNING DISABILITIES

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management

a. Constitution

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 1.

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

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 four 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 and related party transactions are disclosed in notes 11 and 26 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.

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.

b. Finance Sub-Committee

In 2020/21, the Finance Sub-Committee met twelve times during the year, an increase in the previous years, due to the pandemic and in the interests of additional governance. Its membership consists of two 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.

c. 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. However, following a meeting with Bild's Chief Executive on 16th October 2017, it was agreed to relaunch the advisory group.

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."

BRITISH INSTITUTE OF LEARNING DISABILITIES

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management (CONTINUED)

d. 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 2020/21, the Chief Executive was assisted by the Senior Leadership Team and the wider team.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 Group and the Charity and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Group and the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

Auditors

The auditors, Bishop Fleming LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 1 October 2021 and signed on their behalf by:

BRITISH INSTITUTE OF LEARNING DISABILITIES

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**



Fiona Ritchie
Chair of the Trustees

BRITISH INSTITUTE OF LEARNING DISABILITIES

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF 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 2021 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Charity Balance Sheet, the Consolidated Statement of Cash Flows and the related notes, 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 Financial Reporting Standard 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 2021 and of the Group's incoming 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; and
- have been prepared in accordance with requirements of the Companies Act 2006.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 the Group's or the parent charitable company's 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 Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the 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 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 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.

BRITISH INSTITUTE OF LEARNING DISABILITIES

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRITISH INSTITUTE OF LEARNING DISABILITIES (CONTINUED)

OPINION 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' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our knowledge and understanding of the Group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

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

- the parent charitable company has not kept adequate and sufficient accounting records, 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 Trustees 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' Report and from the requirement to prepare a Strategic Report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements 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.

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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 Auditors' 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 is detailed below.

- We have considered the nature of the sector, control environment and financial performance;
- We have considered the results of enquiries with management and trustees in relation to their own identification and assessment of the risk of irregularities within the entity; and

BRITISH INSTITUTE OF LEARNING DISABILITIES

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRITISH INSTITUTE OF LEARNING DISABILITIES (CONTINUED)

- We have reviewed the documentation of key processes and controls and performed walkthroughs of transactions to confirm that the systems are operating in line with documentation.

As a result of these procedures, we have considered the opportunities and incentives that may exist within the organisation for fraud and identified the highest area of risk to be in relation to revenue recognition, with a particular risk in relation to year-end cut off. In common with all audits under ISAs (UK) we are also required to perform specific procedures to respond to the risk of management override.

We have also obtained understanding of the legal and regulatory frameworks that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Charities Act 2011, Charity SORP 2019, FRS 102 and the terms and conditions attaching to material grants received by the Charity. In addition, we considered the provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charity's ability to operate or avoid a material penalty. These included data protection regulations, health and safety regulations and employment legislation.

Our procedures to respond to risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Performing analytical procedures to identify unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reviewing board meeting minutes;
- Enquiring of management in relation to actual and potential claims or litigations;
- Performing detailed transactional testing in relation to the recognition of revenue, specifically grants, with a particular focus around year-end cut off; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgments made in accounting estimates are indicative of potential bias; and evaluating the business rationale of significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from an error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' 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. 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 Auditors' 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's members, as a body, for our audit work, for this report, or for the opinions we have formed.

BRITISH INSTITUTE OF LEARNING DISABILITIES

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRITISH INSTITUTE OF LEARNING
DISABILITIES (CONTINUED)



Andrew Wood FCCA (Senior Statutory Auditor)

for an on behalf of

Bishop Fleming LLP

Chartered Accountants

Statutory Auditors

1-3 College Yard

Worcester

WR1 2LB

7 October 2021

BRITISH INSTITUTE OF LEARNING DISABILITIES

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	76,000	157,384	233,384	113,774
Charitable activities	4	62,497	1,082,147	1,144,644	1,425,024
Other trading activities	5	-	3,182	3,182	9,079
Investments	6	-	81	81	266
Total income		138,497	1,242,794	1,381,291	1,548,143
Expenditure on:					
Charitable activities	7	115,299	1,049,627	1,164,926	1,699,507
Total expenditure		115,299	1,049,627	1,164,926	1,699,507
Net income/(expenditure) before net gains/(losses) on investments		23,198	193,167	216,365	(151,364)
Net gains/(losses) on investments		-	19,082	19,082	(3,304)
Net income/(expenditure)		23,198	212,249	235,447	(154,668)
Transfers between funds	18	417	(417)	-	-
Net movement in funds		23,615	211,832	235,447	(154,668)
Reconciliation of funds:					
Total funds brought forward		2,860	50,908	53,768	208,436
Net movement in funds		23,615	211,832	235,447	(154,668)
Total funds carried forward		26,475	262,740	289,215	53,768

**BRITISH INSTITUTE OF LEARNING DISABILITIES
REGISTERED NUMBER: 02804429**

**CONSOLIDATED BALANCE SHEET
AS AT 31 MARCH 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	7,868	21,031
Investments	13	49,904	30,822
		<u>57,772</u>	<u>51,853</u>
Current assets			
Stocks	14	42,547	49,486
Debtors	15	892,629	803,839
Cash at bank and in hand		1,205,457	357,988
		<u>2,140,633</u>	<u>1,211,313</u>
Creditors: amounts falling due within one year	16	(1,909,190)	(1,209,398)
Net current assets		<u>231,443</u>	<u>1,915</u>
Total assets less current liabilities		<u>289,215</u>	<u>53,768</u>
Total net assets		<u><u>289,215</u></u>	<u><u>53,768</u></u>
Charity funds			
Restricted funds	18	26,475	2,860
Unrestricted funds	18	262,740	50,908
Total funds		<u><u>289,215</u></u>	<u><u>53,768</u></u>

The financial statements were approved and authorised for issue by the Trustees on 01 October 2021 and signed on their behalf by:



Teresea Sargent
Trustee

The notes on pages 18 to 37 form part of these financial statements.

BRITISH INSTITUTE OF LEARNING DISABILITIES

**CHARITY STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	7,868	21,031
Investments	13	49,904	30,822
		<u>57,772</u>	<u>51,853</u>
Current assets			
Stocks	14	39,779	46,718
Debtors	15	873,894	714,975
Cash at bank and in hand		1,055,102	342,499
		<u>1,968,775</u>	<u>1,104,192</u>
Creditors: amounts falling due within one year	16	(1,767,930)	(1,040,064)
Net current assets		<u>200,845</u>	<u>64,128</u>
Total assets less current liabilities		<u>258,617</u>	<u>115,981</u>
Net assets excluding pension asset		<u>258,617</u>	<u>115,981</u>
Total net assets		<u><u>258,617</u></u>	<u><u>115,981</u></u>
Charity funds			
Restricted funds	18	26,058	2,860
Unrestricted funds	18	232,559	113,121
Total funds		<u><u>258,617</u></u>	<u><u>115,981</u></u>

The Charity's net movement in funds for the year was £142,635 (2020 - £(92,453)).

The financial statements were approved and authorised for issue by the Trustees on 01 October 2021 and signed on their behalf by:

Teresea Sargent
Trustee

The notes on pages 18 to 37 form part of these financial statements.

BRITISH INSTITUTE OF LEARNING DISABILITIES

**CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
Cash flows from operating activities		
Net cash used in operating activities	851,857	(179,614)
Cash flows from investing activities		
Purchase of tangible fixed assets	(4,389)	(14,024)
Net cash used in investing activities	(4,389)	(14,024)
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	847,468	(193,638)
Cash and cash equivalents at the beginning of the year	357,988	551,626
Cash and cash equivalents at the end of the year	<u>1,205,456</u>	<u>357,988</u>

The notes on pages 18 to 37 form part of these financial statements

BRITISH INSTITUTE OF LEARNING DISABILITIES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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 that of a Charity who aim 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..

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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.

The Consolidated Statement of Financial Activities (SOFA) and Consolidated Balance Sheet consolidate the financial statements of the Charity and its subsidiary undertakings. The results of the subsidiaries are consolidated on a line by line basis.

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

All incoming resources are included in the Consolidated Statement of Financial Activities when the group has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability. Income represents the total invoice value, excluding the value added tax, of goods sold and services rendered during the year.

Grant income is recognised when there is entitlement to the grant, virtual certainty that it will be received and sufficient measurability of the amount. Income is recognised in line with satisfaction of any performance related conditions that may be attached. Unspent grants are shown on the Balance Sheet.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. ACCOUNTING POLICIES (continued)

2.4 EXPENDITURE

Charitable and Other Expenditure

Expenditure is charged to the Statement of Financial Activities on an accruals basis and liabilities are recognised where there is a legal or constructive obligation committing the Group to the expenditure.

Allocation of Costs

The costs incurred in the general running of the Group which are not directly attributable to the charitable objects of the Group have been included under governance.

2.5 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 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	-	10%
Computer equipment	-	33%

2.7 INVESTMENTS

Investments are shown on the Consolidated and Company Balance Sheet at market value. Surpluses or deficits on valuation and sale of investments are credited or charged in the Consolidated Statement of Financial Activities.

2.8 STOCKS

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.9 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.

2.10 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.

BRITISH INSTITUTE OF LEARNING DISABILITIES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

2. ACCOUNTING POLICIES (continued)

2.11 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.

2.12 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 AND LEGACIES

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Donations	-	-	-
Grants	76,000	139,202	215,202
Government grants	-	18,182	18,182
	<u>76,000</u>	<u>157,384</u>	<u>233,384</u>
	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £

BRITISH INSTITUTE OF LEARNING DISABILITIES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

3. INCOME FROM DONATIONS AND LEGACIES (CONTINUED)

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Donations	-	448	448
Grants	113,326	-	113,326
	<u>113,326</u>	<u>448</u>	<u>113,774</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Conferences, Training and Publications	-	714,060	714,060
Membership and Subscriptions	-	85,707	85,707
Consultancy Services	62,497	282,380	344,877
	<u>62,497</u>	<u>1,082,147</u>	<u>1,144,644</u>

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Conferences, Training and Publications	557	1,251,294	1,251,851
Membership and Subscriptions	-	82,331	82,331
Consultancy Services	-	90,842	90,842
	<u>557</u>	<u>1,424,467</u>	<u>1,425,024</u>

BRITISH INSTITUTE OF LEARNING DISABILITIES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

5. INCOME FROM OTHER TRADING ACTIVITIES

Income from non charitable trading activities

	Unrestricted funds 2021 £	Total funds 2021 £
Room Hire & Royalties	3,182	3,182

	Unrestricted funds 2020 £	Total funds 2020 £
Room Hire & Royalties	9,079	9,079

6. INVESTMENT INCOME

	Unrestricted funds 2021 £	Total funds 2021 £
Income from listed investments	81	81

	Unrestricted funds 2020 £	Total funds 2020 £
Income from listed investments	266	266

BRITISH INSTITUTE OF LEARNING DISABILITIES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

7. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

Summary by fund type

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Learning Services	-	790,947	790,947
Membership and Subscriptions	-	64,769	64,769
Consultancy Services	-	161,044	161,044
Governance	-	32,867	32,867
Grant and Projects	115,299	-	115,299
	<u>115,299</u>	<u>1,049,627</u>	<u>1,164,926</u>

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Learning Services	-	1,355,885	1,355,885
Membership and Subscriptions	-	80,712	80,712
Consultancy Services	-	66,253	66,253
Governance	-	30,965	30,965
Grant and Projects	165,692	-	165,692
	<u>165,692</u>	<u>1,533,815</u>	<u>1,699,507</u>

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Learning Services	528,274	262,673	790,947
Membership and Subscriptions	41,263	23,506	64,769
Consultancy Services	102,598	58,446	161,044
Governance	20,420	12,447	32,867
Grants and Projects	115,299	-	115,299
	<u>807,854</u>	<u>357,072</u>	<u>1,164,926</u>

BRITISH INSTITUTE OF LEARNING DISABILITIES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £
Learning Services	938,540	417,345	1,355,885
Membership and Subscriptions	52,049	28,663	80,712
Consultancy Services	42,724	23,529	66,253
Governance	23,123	7,842	30,965
Grants and Projects	119,040	46,652	165,692
	<u>1,175,476</u>	<u>524,031</u>	<u>1,699,507</u>

ANALYSIS OF SUPPORT COSTS

	Total funds 2021 £	Total funds 2020 £
Staffing	208,812	283,714
Travel and Subsistence	3,801	18,085
Conferences, Meetings and Networks	-	9,223
Consultant Fees	9,222	14,190
Printing, Postage, Stationery and Telephone	11,258	22,012
Staff Training and Development	4,411	13,951
Resources	2,816	4,405
Operating Leases	215	228
Provisions and Catering	203	2,370
Recruitment	-	5,641
Insurances	7,473	6,120
Depreciation	17,552	8,328
Maintenance	19,541	31,425
Premises	56,046	74,588
Website	8,766	9,741
Sundries	6,956	16,825
Exhibition Costs	-	3,185
	<u>357,072</u>	<u>524,031</u>

BRITISH INSTITUTE OF LEARNING DISABILITIES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

9. AUDITORS' REMUNERATION

	2021 £	2020 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	8,700	8,000
Fees payable to the Charity's auditor in respect of:		
The independent examination of accounts of associates of the Charity	2,550	2,500
All non-audit services not included above	<u>2,000</u>	<u>-</u>

10. STAFF COSTS

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

	Group 2021 No.	Group 2020 No.
Average number of employees during the year	<u>22</u>	<u>21</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2021 No.	Group 2020 No.
In the band £80,001 - £90,000	-	1
In the band £90,001 - £100,000	1	-

11. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £730).

BRITISH INSTITUTE OF LEARNING DISABILITIES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

12. TANGIBLE FIXED ASSETS

GROUP

	Fixtures and fittings £	Computer equipment £	Total £
COST OR VALUATION			
At 1 April 2020	64,389	132,640	197,029
Additions	-	4,389	4,389
At 31 March 2021	<u>64,389</u>	<u>137,029</u>	<u>201,418</u>
DEPRECIATION			
At 1 April 2020	59,441	116,557	175,998
Charge for the year	451	17,101	17,552
At 31 March 2021	<u>59,892</u>	<u>133,658</u>	<u>193,550</u>
NET BOOK VALUE			
At 31 March 2021	<u>4,497</u>	<u>3,371</u>	<u>7,868</u>
At 31 March 2020	<u>4,948</u>	<u>16,083</u>	<u>21,031</u>

BRITISH INSTITUTE OF LEARNING DISABILITIES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

12. TANGIBLE FIXED ASSETS (CONTINUED)

CHARITY

	Fixtures and fittings £	Computer equipment £	Total £
COST OR VALUATION			
At 1 April 2020	64,389	132,640	197,029
Additions	-	4,389	4,389
At 31 March 2021	<u>64,389</u>	<u>137,029</u>	<u>201,418</u>
DEPRECIATION			
At 1 April 2020	59,441	116,557	175,998
Charge for the year	451	17,101	17,552
At 31 March 2021	<u>59,892</u>	<u>133,658</u>	<u>193,550</u>
NET BOOK VALUE			
At 31 March 2021	<u>4,497</u>	<u>3,371</u>	<u>7,868</u>
At 31 March 2020	<u>4,948</u>	<u>16,083</u>	<u>21,031</u>

BRITISH INSTITUTE OF LEARNING DISABILITIES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

13. FIXED ASSET INVESTMENTS

GROUP	Listed investments £
COST OR VALUATION	
At 1 April 2020	30,822
Revaluations	19,082
	<u>49,904</u>
At 31 March 2021	<u><u>49,904</u></u>
 NET BOOK VALUE	
At 31 March 2021	<u>49,904</u>
	<u>30,822</u>
At 31 March 2020	<u><u>30,822</u></u>
 CHARITY	
COST OR VALUATION	
At 1 April 2020	30,822
Revaluations	19,082
	<u>49,904</u>
At 31 March 2021	<u><u>49,904</u></u>
 NET BOOK VALUE	
At 31 March 2021	<u>49,904</u>
	<u>30,822</u>
At 31 March 2020	<u><u>30,822</u></u>

14. STOCKS

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Books and learning material	<u>42,547</u>	<u>49,486</u>	<u>39,779</u>	<u>46,718</u>

BRITISH INSTITUTE OF LEARNING DISABILITIES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

15. DEBTORS

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
DUE WITHIN ONE YEAR				
Trade debtors	829,449	753,288	699,228	610,471
Amounts owed by group undertakings	-	-	111,037	56,424
Other debtors	16,695	43	19,911	43
Prepayments and accrued income	46,485	50,508	43,718	48,037
	<u>892,629</u>	<u>803,839</u>	<u>873,894</u>	<u>714,975</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Trade creditors	69,036	77,729	69,038	77,729
Other taxation and social security	117,001	76,567	71,111	55,306
Other creditors	13	121,797	12	62,396
Accruals and deferred income	1,723,140	933,305	1,627,769	844,633
	<u>1,909,190</u>	<u>1,209,398</u>	<u>1,767,930</u>	<u>1,040,064</u>
	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Deferred Income				
Deferred income at 1 April 2020	832,470	645,950	756,941	645,950
Resources deferred during the year	1,616,011	1,271,525	1,523,141	1,195,996
Amounts released from previous periods	(861,998)	(1,085,005)	(786,469)	(1,085,005)
	<u>1,586,483</u>	<u>832,470</u>	<u>1,493,613</u>	<u>756,941</u>

BRITISH INSTITUTE OF LEARNING DISABILITIES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

17. FINANCIAL INSTRUMENTS

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
FINANCIAL ASSETS				
Financial assets measured at fair value through income and expenditure	<u>1,205,457</u>	<u>357,988</u>	<u>1,055,102</u>	<u>342,499</u>

Financial assets measured at fair value through income and expenditure comprise....

BRITISH INSTITUTE OF LEARNING DISABILITIES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

18. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2021 £
UNRESTRICTED FUNDS						
DESIGNATED FUNDS						
Designated Funds	51,853	-	-	15,456	-	67,309
GENERAL FUNDS						
General Funds	(945)	1,242,794	(1,049,627)	(15,873)	19,082	195,431
TOTAL UNRESTRICTED FUNDS	50,908	1,242,794	(1,049,627)	(417)	19,082	262,740
RESTRICTED FUNDS						
European Commission - Helping Ourselves Prevent Exploitation	557	13,497	(14,030)	-	-	24
Health and Wellbeing Alliance (Department of Health)	2,303	76,000	(78,720)	417	-	-
RRN Community of Practice (Department of Health and Social Care)	-	49,000	(22,549)	-	-	26,451
	2,860	138,497	(115,299)	417	-	26,475
TOTAL OF FUNDS	53,768	1,381,291	(1,164,926)	-	19,082	289,215

18. STATEMENT OF FUNDS (CONTINUED)

European Commission – Helping Ourselves Prevent Exploitation – Lead Partner. To reduce the vulnerability of women and children with intellectual disabilities to sexual exploitation. To provide learning for professionals about sexual exploitation co-delivered by peers with intellectual disabilities to improve local multi-disciplinary responses and co-operation.

Department of Health – Voluntary Community and Social Enterprise Health and Wellbeing Alliance. The Voluntary Community and Social Enterprise (VCSE) Health and Wellbeing Alliance (HW Alliance) is a key element of the Health and Wellbeing Programme. It is a partnership between voluntary sectors and the health and care system to provide a voice and improve the health and wellbeing for all communities. It is jointly managed by the Department of Health (DH), Public Health England (PHE) and NHS England and is made up of 21 VCSE Members that represent communities who share protected characteristics or that experience health inequalities. Through their networks HW Alliance Members can link with communities and VCSE organisations across England.

Department of Health – Developing a Restraint Reduction Community of Practice. In the wake of the Winterbourne View Hospital scandal, the Positive and Safe programme promoted the use of positive behavioural support for people with learning disabilities, to minimise the use of restrictive practice. Developing a Restraint Reduction Community of Practice with relevant organisations will help to share best practice and reduce the use of restraint in services supporting people with learning disabilities who display challenging behaviour. The purpose of the Community of Practice is to enable all those involved in supporting people with behaviours that challenge (including professionals and families) to share learning in order to improve the support people receive and reduce the reliance on restrictive practices.

BRITISH INSTITUTE OF LEARNING DISABILITIES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

18. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Designated Funds	50,288	-	-	1,565	51,853
GENERAL FUNDS					
General Funds	141,729	1,434,260	(1,537,119)	(39,815)	(945)
TOTAL UNRESTRICTED FUNDS	192,017	-	(1,537,119)	(38,250)	50,908
RESTRICTED FUNDS					
European Commission - Helping Ourselves Prevent Exploitation	16,419	57,635	(109,591)	36,094	557
Health & Wellbeing Alliance (Department of Health)	-	56,248	(53,945)	-	2,303
RRN Community of Practice (Department of Health and Social Care)	-	-	(2,156)	2,156	-
	16,419	113,883	(165,692)	38,250	2,860
TOTAL OF FUNDS	208,436	113,883	(1,702,811)	-	53,768

BRITISH INSTITUTE OF LEARNING DISABILITIES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

19. SUMMARY OF FUNDS

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2021 £
Designated funds	51,853	-	-	15,456	-	67,309
General funds	(945)	1,242,794	(1,049,627)	(15,873)	19,082	195,431
Restricted funds	2,860	138,497	(115,299)	417	-	26,475
	<u>53,768</u>	<u>1,381,291</u>	<u>(1,164,926)</u>	<u>-</u>	<u>19,082</u>	<u>289,215</u>

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Designated funds	50,288	-	-	1,565	51,853
General funds	141,729	1,434,260	(1,537,119)	(39,815)	(945)
Restricted funds	16,419	113,883	(165,692)	38,250	2,860
	<u>208,436</u>	<u>1,548,143</u>	<u>(1,702,811)</u>	<u>-</u>	<u>53,768</u>

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	-	7,868	7,868
Fixed asset investments	-	49,904	49,904
Current assets	26,475	2,114,158	2,140,633
Creditors due within one year	-	(1,909,190)	(1,909,190)
TOTAL	<u>26,475</u>	<u>262,740</u>	<u>289,215</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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20. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONTINUED)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	-	21,031	21,031
Fixed asset investments	-	30,822	30,822
Current assets	2,860	1,208,453	1,211,313
Creditors due within one year	-	(1,209,398)	(1,209,398)
TOTAL	2,860	50,908	53,768

21. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Group 2021 £	Group 2020 £
Net income/expenditure for the year (as per Statement of Financial Activities)	235,447	(154,668)
ADJUSTMENTS FOR:		
Depreciation charges	17,552	9,155
Gains/(losses) on investments	(19,082)	3,304
Decrease/(increase) in stocks	6,939	(19,863)
Increase in debtors	(88,791)	(328,738)
Increase in creditors	699,792	311,196
NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES	851,857	(179,614)

22. ANALYSIS OF CASH AND CASH EQUIVALENTS

	Group 2021 £	Group 2020 £
Cash in hand	1,205,456	357,988
TOTAL CASH AND CASH EQUIVALENTS	1,205,456	357,988

BRITISH INSTITUTE OF LEARNING DISABILITIES

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23. ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2020	Cash flows	At 31 March 2021
	£	£	£
Cash at bank and in hand	357,988	847,469	1,205,457
	<u>357,988</u>	<u>847,469</u>	<u>1,205,457</u>

24. PENSION COMMITMENTS

All of the employees within the group are employed by the parent company. The company operates a defined contribution pension scheme available to the majority of its permanent employees. The scheme funds are administered by Trustees and are independent of the company's finances. During the year, employer contributions totalling £42,352 (2020: £45,388) were made. Contributions totalling £3,607 (2020: £1,891) were payable to the fund at the balance sheet date.

The Charity also makes contributions to the National Health Service Pensions Scheme for certain employees, which is an unfunded, defined benefit scheme. This Scheme is closed to new employees. The scheme is not designed to be run in a way that would enable Bild to identify the share of the underlying scheme assets and liabilities. The scheme is accounted for as if it were a defined contribution scheme - the cost of participating in the scheme is taken as equal to the contributions payable to the scheme for the accounting period.

The last full actuarial (funding) valuation by the Government Actuary covered the period up until 31 March 2004 and was published in June 2014. These valuations are due to be completed every 4 years. However, formal actuarial valuations for unfunded public service pension schemes were suspended by HM Treasury whilst reforms to public service pension provisions were discussed.

The Scheme Regulations were changed to allow contribution rates to be set by the Secretary of State for Health, with the consent of HM Treasury, and consideration of the advice of the Scheme Actuary and appropriate employee and employer representatives as deemed appropriate. The Public Service Pensions Act 2013 provides a framework to enact these changes for the NHS Pension Scheme, and also sets out a requirement for future actuarial valuations of the reformed pension scheme which will be introduced on 1 April 2015.

25. OPERATING LEASE COMMITMENTS

At 31 March 2021 the Group and the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2021	Group 2020	Charity 2021	Charity 2020
	£	£	£	£
Not later than 1 year	7,300	8,531	7,300	8,531
	<u>7,300</u>	<u>8,531</u>	<u>7,300</u>	<u>8,531</u>

26. 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 organisations are deemed to be a related party transactions.

Bild ACT - Bild receives income from Bild ACT for shared services received via a service level agreement. During the period income received totalled £202,631 (2020: £93,311). At 31 March 2021 £76,194 (2020: £31,345) was outstanding.

Bild RRN - Bild receives income from Bild RRN for shared services received via a service level agreement. During the period income received totalled £86,086 (2020: £64,827). At 31 March 2021 £34,843 (2020: £25,079) was outstanding.

Bild ACT pays Bild RRN by way of a licensing agreement for the certification scheme. During the period, payments totalled £64,965 (2020: £39,574). At 31 March 2021 £35,930 (2020: £15,818) was outstanding.

There were no other payments to related parties during the year (2020: none).