

Company number: 02804429

Charity number: 1019663

# British Institute of Learning Disabilities

Report and consolidated financial statements

For the year ended 31 March 2024

# British Institute of Learning Disabilities

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### For the year ended 31 March 2024

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## British Institute of Learning Disabilities

### Reference and administrative information

For the year ended 31 March 2024

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**Company number** 02804429  
**Country of incorporation** United Kingdom

**Charity number** 1019663  
**Country of registration** England & Wales

**Registered office** C/O Respond  
Lenta Space  
180/186 Kings Cross Road  
London  
WC1X 9DE

**Trustees** Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Fiona Richie	Co-Chair	
Matthew Prothero	Co-Chair	(appointed 6/12/23)
Kevin Elliott		
Lara Holland		
David O'Brien		(appointed 6/12/23)
Dr Jean O'Hara		
Benji O'Reilly		(Resigned 6/12/23)
Dr Ashok Roy		
Teresa Sargent	Treasurer	
Andrea Wiggins		

**Company Secretary** Mark Walmsley (Resigned 30/6/24)  
Dean Farmer (appointed 16/09/2024)

**Key management Personnel**

Ben Higgins	Chief Executive
Georgina Jones	Operations Director (resigned 10/11/23)
Paul Keedwell	Certification Director
Sarah Leitch	Director of Programme Development
Clare Stephen	Communications Director
Mark Walmsley	Business & Finance Director (resigned 30/6/24)

**Bankers** Lloyds Bank PLC  
1 Vicar Street  
Kidderminster  
WORCESTERSHIRE  
DY10 1DH

**British Institute of Learning Disabilities**

**Reference and administrative information**

**For the year ended 31 March 2024**

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**Solicitors**                      Stone King LLP  
Boundary House  
91 Charterhouse Street  
LONDON  
EC1M 6HR

**Auditor**                              Sayer Vincent LLP  
Chartered Accountants and Statutory Auditor  
110 Golden Lane  
LONDON  
EC1Y 0TG

The trustees present their report and the audited financial statements for the year ended 31 March 2024.

Reference and administrative information set out on page 1–2 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

## Objectives and activities

### Purposes and aims

The Charity's objects are restricted specifically, in each case only for the public benefit 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.

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

- **Enable – We champion rights**

Championing human rights is at the heart of all of our work. We enable, support and empower people to live the life they choose.

- **Collaboration – We build positive impact together**

We measure our success by the positive impact we have on people's lives. By sharing skills and knowledge, tackling difficult issues and building effective and trusting relationships.

- **Solutions – We find and enable solutions**

We work to understand people's needs and priorities to get the best outcomes for them. We work across systems to bring about lasting change.

- **Knowledge – We balance evidence, expertise and experience**

### Summary of Activities

We identify opportunities to improve and promote best practice across these priority areas through all our activities. Our activities include: workforce development and qualifications, events, webinars, communities of practice, resource development and certification. Through these activities, we work to improve quality of life for people with learning disabilities. We also work with partners across the sector, where we have shared and promoted best practice, championed the rights of people with learning disabilities and improved policy impacting on the lives of people with learning disabilities.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees

report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

This year we focused on the charities' four priority areas: Health Inequalities, Homes Not Hospitals, Practice Leadership and Restraint Reduction.

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 work with stakeholders to champion this cause and identify solutions that enable people to access the support they need in their own homes.

BILD's **Health Inequalities** work grows from our established Growing Older with Learning Disabilities (GOLD) activity, recognising that health inequalities impact people with learning disabilities and autistic people across their lives. We seek to raise the profile of issues of health inequalities, working with partners to identify solutions and improve support to identify and mitigate these inequalities. BILD champions **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.

We do not make social investments, and we do not make grants to other organisations.

We do not use volunteers.

## **Achievements and performance**

This year we focused on the charities' four priority areas: Health Inequalities, Homes Not Hospitals, Practice Leadership and Restraint Reduction.

# bild | Bild Group Impact 2023-2024

**bild**  
687 members  
3 conferences and 4 webinars  
Delivered workforce development to 83 organisations  
Our 'Working Together Charter' published  
330 learners enrolled on qualifications  
Partnerships with Transport for London; Autism Central, Learning Disability England, RESPOND and IMPACT Network

**Restraint Reduction Network**  
3,027 members  
1 conference and 6 webinars  
6 new resource packs  
80 learners enrolled on qualifications  
24 people supported through Buddies Project with Bild and Reach Out

**Our priorities**  
Homes Not Hospitals  
Health Inequalities  
Practice Leadership  
Reducing Restrictive Practices

**Bild Association of Certified Training**  
115 training organisations certified against RRN Training Standards  
407 affiliate organisations  
2,845 trainers working under certification scheme

Partnerships with:  
Transport for London  
Autism Central  
LDE  
RESPOND  
IMPACT

Reach Out logo

## **British Institute of Learning Disabilities charity (BILD) – Activities**

As part of our commitment to developing Practice Leadership, BILD, alongside the Health and Social Care Alliance, developed a new definition of Practice Leadership, and worked to influence the inclusion of Practice Leadership as a non-management pathway within the Department for Health and Social Care's new Social Care Workforce Pathway, published in January 2024.

The BILD Group continues its work on **reducing restrictive practices** in services through the work of the Restraint Reduction Network and BILD Association of Certified Training (ACT). The RRN has a well-established, growing network of members, qualifications in reducing restrictive practices, annual conference, Training Standards and a body of information resources to support practice. BILD ACT is licensed by the 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.

### **Workforce Development**

BILD offers a breadth of workforce development opportunities, guided by our priority areas, for people at all levels of organisations and services, from frontline support to senior leadership.

This year, we worked with more than 83 organisations across Education, Health and Social Care to support workforce and organisational development. Our programmes, which include offerings in Good Support, Positive Behaviour Support (PBS) and Active Support seek to develop the knowledge and skills needed for practitioners to provide excellent support, addressing **health inequalities** and supporting people to live within their communities, in **homes, not hospitals**.

We have continued a major focus on **Practice Leadership** and have updated our popular CAPBS Coaches Programme which provides a foundation in Practice Leadership. The first of its kind, the Coaches Programme has been independently evaluated by Tizard Centre at University of Kent and was rated 'gold' by the Skills for Care Peer Review. This year, we delivered 48 PBS Coaches programmes for practice leaders across Education, Health and Social Care in the UK.

We also updated our Active Support Coaches Programme that provides tools and skills for Practice Leaders in developing teams, carers, and family support.

In early 2024, we also reintroduced our Open Programmes offer, where organisations can purchase individual places for their staff on one of our programmes. Recognising the resourcing and budgetary challenges facing services, the open programmes offer increased flexibility and choice for organisations and services.

### **Qualifications**

BILD continues to receive significant interest in our established PBS BTEC qualifications, offered at Certificate (Level 4) and Diploma (Level 5).

This year, 3 new cohorts started, with 146 learners undertaking certificate and 184 learners undertaking diploma.

## Trustees' annual report

### For the year ended 31 March 2024

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The Diploma Practice Leadership in Positive Behaviour Support furthers our work to develop practice leaders within services. A practice leader is a person with specialist skills and expertise in their field of care and support. They ensure high quality person-centred support that improves quality of life by helping staff provide the right kind of support.

BILD Group's wider qualifications offer grew within the Restraint Reduction Network, with the launch of a new Diploma Practice Leadership in Trauma Informed Practice, alongside the existing Reducing Restrictive Practices Certificate, Diploma Practice Leadership in Reducing Restrictive Practices, 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).

### Conferences

BILD's conference programme for the year included the hybrid BILD International Positive Behaviour Support Conference in May 2023, a new in-person conference hosted in partnership with the Restraint Reduction Network and RESPOND in June 2023 and an online Growing Older with Learning Disabilities health inequalities conference in November 2023, with a total of 651 delegates attending across the events.

All our conferences were co-chaired by people with lived experience, and the keynote programmes featured a range of contributors including people with lived experience, family-carers, practitioners, professionals and academics.

**Kindness, Connection and Coproduction: Looking for the heart and soul of PBS** took place in Newcastle in May 2023, and saw 310 delegates join to explore coproduction in PBS.

**Building the right support through trauma informed approaches and relational working** was the first BILD conference held in partnership with other charities. Taking place in Birmingham, the sold-out event demonstrated considerable demand for further activity in trauma informed approaches.

The online **Preventing avoidable deaths: Stopping people with learning disabilities dying younger** proved to be our most popular GOLD conference to date, selling out with 184 delegates attending.

### Webinars

BILD held four webinars across the year, aligned to Practice Leadership and Health Inequalities with 1207 people attending.

### Partnership Working

#### Good Lives, Good Health with Learning Disability England

This year, BILD partnered with Learning Disability England to write a new chapter for LDE's Good Lives Framework focused on Good Health. BILD hosted two online meetings, one for people with learning disabilities and family carers and another for professionals, and hosted an online survey, to hear about people's experiences of health services and to learn about the problems they can see

in how people with learning disabilities get healthcare. In addition, BILD facilitated two in person workshops at LDE's conferences in Leeds and London.

### **BILD partners with People First and Transport for London**

This year, BILD has partnered with Transport for London (TfL) and People First; a national user-led organisation based in London run by, and for, people with learning difficulties. The project seeks to work with people with lived experience of a learning disability using public transport in London, to help inform future TfL customer initiatives.

As part of the ongoing partnership, BILD will also provide advice and support to TfL to improve awareness and understanding of the needs of people with learning disabilities and autistic people.

### **Autism Central**

BILD is one of several organisations supporting Autism Central, a new peer education programme commissioned by NHS England. Autism Central aims to build knowledge and understanding of autism and empower families and carers to advocate for autistic people they support to get the right understanding and adjustments in place across the services they use. Everything the programme does is informed by or co-produced with autistic people, families and carers.

### **IMPACT Network**

BILD worked with the IMPACT Network, based at University of Birmingham, on the topic of "Support for people with learning disabilities and/or autistic people to come out of long-stay hospitals". Networks were set up across the four UK Nations and BILD was the coordinator for the IMPACT Network in England, made up of people with lived experience and professionals.

The IMPACT Network aims to:

1. Improve practice and outcomes in adult social care at the local level and solve common, yet complex, challenges.
2. Collate practical solutions at the community level to create scalable solutions that inspire and inform change across the UK.

### **Communities of Practice**

BILD seeks to support and facilitate Communities of Practice that support learning by sharing sector knowledge and good practice.

This year saw the relaunch of the UK PBS Alliance, facilitated by BILD. The UK PBSA is a partnership of organisations focused on improving quality of life of people whose behaviour may challenge services, and those providing support, through PBS, active support and practice leadership. It is the umbrella organisation for 15–20 PBS Communities of Practice, reaching across sectors in the UK.

### **Membership**

BILD has an established membership, offering individual, organisational, and lived experience/family carer options. Membership for the year remained steady, totalling 687 at the end of the period.

**Working Together – Strengthening our coproduction activity**

BILD aims to work together with people with learning disabilities and autistic people to make sure that we are focussed on the things that matter most to people. We have continued to develop our working together activity this year, through several activities.

**Working Together Charter**

This year, BILD's Working Together Group published a new Working Together Charter, which sets out how we aim to work together with people.

Our Working Together group helps the BILD Group embed coproduction in everything we do, from making our financial processes more accessible to working on projects with our communications department. Half the members of the group are experts with lived experience and the group is co-chaired by an expert with lived experience and our coproduction lead.

**BILD for the Future**

BILD for the Future is a group of people with lived experience of a learning disability who meet regularly to advise and support BILD, helping us to focus on the things that matter to people. Key areas of activity for the group this year included discussing how the group can become more diverse and how to make practice leadership more inclusive of people with lived experience. Membership of the group continued to grow this year, and the group met in person in May in addition to monthly online meetings.

**Lived Experience Coordinator role**

We were delighted this year to appoint a new permanent staff role, Lived Experience Coordinator, to provide additional support to our colleagues with lived experience of a learning disability or autism. The role will improve both administrative support and our ability to ensure reasonable adjustments are in place. This is part of our commitment to ensuring our meaningful coproduction activity is embedded across the organisation.

**Restraint Reduction Network Charity (RRN) – Activities**

The RNN has an ambitious vision to eliminate the unnecessary use of restrictive practices in health, social care and education. Through this, we seek to create a culture of respect for human rights across services. As a network of committed organisations and individuals, the RNN 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.

**Training Standards**

These Standards, developed by RNN, are endorsed by a wide range of professional bodies, and it is mandated within the Mental Health (Use of Force) Act statutory guidance (2021) that “[restrictive intervention] training providers must be certified as complying with the RNN Training Standards”.

### Trustees' annual report

#### For the year ended 31 March 2024

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The NHS (England) contracts require 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.

Version 2 of the Standards are currently in development and are intended to be easier for people to understand and implement and will include specific considerations for educational settings, including and schools.

#### Qualifications

The Certificate in Reducing Restrictive Practices and Diploma Practice Leadership in Reducing Restrictive Practices continued into their second year, with 47 learners starting their studies this year.

The HOPE(S) qualifications, run in partnership with NHS Mersey Care, saw 17 learners in the pilot cohort successfully complete the diploma. These qualifications in the HOPE(S) Model of Care to reduce Long Term Segregation (SRF) are the first of their kind.

In addition to RRN's existing qualification offering, 2023 saw the launch of a pilot of a new Diploma Practice Leadership in Trauma Informed Practice. 16 learners commenced study in March 2024.

#### Projects

The RRN undertook a range of projects this year, including those commissioned by NHS England.

#### Resource Development Projects

Projects typically involve research and coproducing resources for practitioners and people with lived experience. Those completed this year include:

- Solitary Confinement resources
- Involuntary (secure) transport
- Social Connectivity
- Seni's Law (Use of Force Act) resources
- A restrictive practices resource kit for the Welsh Government
- Care Quality Commission: Reducing Restrictive Practice, 6 Core Strategies

#### Buddies

The innovative Buddies project, in partnership with the BILD and Reach Out, continued this year with 24 people with learning disabilities and autistic people detained within mental health hospitals, being matched with people who themselves have lived experience of being a hospital inpatient, creating 'friendships like no other'.

This peer support has provided people who are subject to high levels of restrictive practices, including solitary confinement with someone who understands the hospital environment and has no prejudice about their circumstances or control over them.

Project funding ended in March 2024. However, RRN hopes as more hospitals realise the benefits, we can continue the Buddies Project in future, helping to support even more autistic people and people with learning disabilities on their journey back into their communities.

### **Events**

The annual RRN Conference took place in October 2023, this year focussed on Positive Cultures and Relational Working, with 259 delegates attending. Featuring international speakers, the hybrid conference was co-chaired on both days by people with lived experience and 50% of the speakers in the programme were people with lived experience.

The RRN hosted 6 free webinars throughout the year, covering topics including:

- Psychological Restraint
- Solitary Confinement: Recommendations from Baroness Hollins' 2023 Report
- The role of the human rights officer
- Version 2 of the RRN Training Standards
- Restrictive practices in schools

### **Membership**

The RRN has a well-established, growing network of 3027, members, with 2625 individual members and 402 organisational members. All members must make a pledge of what they are doing to reduce restrictive practices.

### **Association of Certified Training (ACT) Charity - Activities**

ACT is licensed by RRN to offer the certification of training services where the training involves a restrictive component.

It is a legal requirement for specialist mental health services commissioned by NHS England to provide certified training in restraint practices.

There are 115 training organisations certified under the scheme, with a further 32 organisations currently working towards certification.

There are 407 affiliate organisations. Affiliate organisations are service provider organisations that deliver certified training services within their own organisations on behalf of a certificated training service.

In total 2,845 trainers are working under the ACT certification scheme.

There are four levels of scrutiny to ensure the impartiality and objectivity of the assessment process. Training services are required to go through a recertification process every three years. In the intervening period 20% of senior trainers, curricular and affiliated organisations are subject to randomised assessment. 47 organisations have been recertified to date.

## Beneficiaries of our services

We have completed an independent evaluation of our buddies programme for people detained in mental health settings with high levels of restrictions. There were powerful soundbites from the patients matched with a peer buddy including 'it gives me a reason to get out of bed in the morning' and 'it gives me hope'. Another patient had not spoken since being detained in a mental health hospital but did start speaking to his buddy.

## Financial review

The total surplus for the year amounted to £197,375 compared to a (restated) surplus of £209,112 last year. This included unrealised Investment gain of £6,277 (2023: loss £8,734).

- Restricted income totalled £80,000 (2023 £169,861). Restricted expenditure totalled £82,038 (2023 £140,731), and was comprised of one grant from Learning Disabilities England for the Health and Well-being Alliance programme.
- Unrestricted income totalled £2,525,898 (2023 restated £2,236,932). Unrestricted expenditure totalled £2,332,762 (2023 £2,048,216).

The main source of funding for the Group is from our certification of training organisations, delivering training that uses the Restraint Reduction Training Standards developed by our Restraint Reduction Network charity. This accounts for 30% of our income this year, and an increase of 12% from the previous year. The budget for 24/25 expects this level to be maintained.

## Investment Policy and Performance

The Charity currently holds the majority of its cash funds across two accounts, a Treasury Deposit Account, and a Savings account. In the year these funds earned an average return rate of 1.91% (2023 0.01%) which was acceptable to the Trustees given the low level of risk and low market returns available. During the year the Trustees opened an additional savings account to obtain a better interest rate. This is included in the figures above and it is anticipated that returns will be greater in the coming year.

Account	Amount
Equals card cash deposit	25,129
Lloyds (Current Treasury account)	1,140,575
Lloyds (Deposit account)	489,547
CCLA (HSBC CIOF)	509,804
<b>Total</b>	<b>2,165,055</b>

The value of investments in shares and unit trusts has increased by £6,277 – 13.8% (2023 decreased by £8,734 – 16.1%).

As at 31/3/24

	Unit value	Units	Value
Tesco	£2.966	834	£2,474
JPMF UK Fund	£6.802	7,243.2	£49,268
<b>Total</b>			<b>£51,742</b>

As at 31/3/23

	Unit value	Units	Value
Tesco	£2.657	834	£2,216
JPMF UK Fund	£5.971	7,243.2	£43,465
<b>Total</b>			<b>£45,465</b>

## Principal risks and uncertainties

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 a formal risk management process to assess business risks and implement risk management strategies. This involves identifying the types of risks the Charity faces, categorising them in terms of potential impact and likelihood of occurrence, identifying responsibilities for managing each level of risk, and implementing appropriate risk management strategies at each level.

The Risk Policy is approved by the Board. The Risk Register is regularly reviewed by the Finance Sub Committee, and key risks are reported up to the Board of Trustees. The risk register is regularly reviewed and updated to reflect the risks considered material to the organisation.

The challenging environment within the Education, health and social care sectors 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 such as charitable trusts.

We also continue to work with our customers to deliver high quality and flexible training around their specific needs. However it is becoming harder to book in training due to the well documented recruitment and retention challenge for the sector as a whole. We will review our pricing strategies in the coming year to ensure we are maximising funding to cover core costs.

## Reserves policy and going concern

### Reserves

Each year the Trustees review the Reserves Policy. The Board considers the Charity's exposure to major risks in terms of their likely impact on income sources and planned expenditure in the short to medium term, as well as assessing the best way to manage such risks.

## British Institute of Learning Disabilities

### Trustees' annual report

#### For the year ended 31 March 2024

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The reserves policy is set on an individual charity basis, as well as a Group basis for the consolidated financial statements of The British Institute of Learning Disabilities. The policies were approved by Trustees in March 2024.

The target free reserves for each of the group charities should be three months' of full budgeted operational costs. Group reserves policy states that any charity with 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.

Budgeted unrestricted operating expenditure for the Group is £601k for 24/25, which is £120k below target free reserves. The Trustees will review expenditure on projects within the designated funds, and explore other avenues of income generation during the year in an effort to meet their reserves target.

At 31st March 2024, total consolidated reserves stood at £855k (2023 restated: £657k), of which free reserves totalled £481k (2021: £262k).

Reserves	2024	2023 restated
Total	854,624	657,249
Less tangible fixed assets	(7,770)	(10,932)
Less restricted funds	( 16,815)	(18,853)
Less designated funds	(125,682)	(60,000)
<b>Free Reserves</b>	<b>704,357</b>	<b>567,464</b>

BILD	507,412
ACT	67,702
RRN	131,812
<b>Total</b>	<b>704,357</b>

During the year, the level of free reserves is monitored through reporting to the Board.

#### Going Concern

The trustees consider that there are no material uncertainties about the charitable group's ability to continue as a going concern. This is evidenced by the improving financial performance of the group charities throughout 2023/24 and the subsidiary charities both demonstrating their abilities to become self-funding. The increase in unrestricted reserves for the Group was £121k.

In consideration of going concern, the Trustees' have prepared a high-level budget and cashflow forecast, to the end of November 2025, based on known events and income and cost inflation at 3% for those costs not already contracted. This forecast was approved by the Finance Subcommittee on the 22<sup>nd</sup> November 2024.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

## Fundraising

The charity raises its funds through 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 2024, 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.

## Plans for the future

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

The BILD Group will continue to focus our efforts across the four priority areas of Homes Not Hospitals, Health Inequalities, Practice Leadership and Reducing Restrictive Practices.

We are working towards each priority area having a dedicated annual conference, Community of Practice, workforce development offer, qualification, key project and policy position to ensure BILD takes a comprehensive approach to improving support for people with learning disabilities and autistic people in these areas.

In particular, the upcoming year will provide an opportunity to further widen our establish GOLD activity to consider broader health inequalities, consolidate our work promoting and developing Practice Leadership and strengthening our efforts to improve support for people with learning disabilities so that more people live in homes in their communities rather than in hospitals.

In our work to reduce restrictive practices, developing Version 2 of the Restraint Reduction Network Training Standards and securing funding for a national restraint reduction programme are key priorities for the coming year. We are also exploring potential to do more work with the CJS and prisons to reduce restrictive practices of people with learning disabilities, autism and mental health conditions.

## **Development of Version 2 of the Training Standards**

The RRN has commenced work on version two of the RRN Training Standards. These Standards are endorsed by a wide range of professional bodies, and it is 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.

Version 2 of the Standards are intended to be easier for people to understand and implement and will include specific considerations for educational and school settings.

## **Respond joins the Bild group**

In October 2024, Bild formally welcomed [Respond](#) to the Bild group of charities.

Respond is a national charity that supports people with learning disabilities and autistic people who have experienced trauma. It provides specialist psychotherapy, advocacy and trauma-informed training. Respond joins the three existing charities within the Bild Group – Bild, the [Restraint Reduction Network \(RRN\)](#) and [Bild Association of Certified Training \(ACT\)](#).

The four charities share a common goal: to build a more inclusive society where everyone can enjoy the same rights and opportunities. All charities within the group operate independently with their own Board of Trustees and governance arrangements, while benefiting from pooled back-office functions such as HR, finance and communications.

## **Structure, governance and management**

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 12. Elected Trustees may remain in office for not more than eight years (two four-year terms) before retirement. Trustees may be re-elected on the second anniversary of their retirement.

Positive working relationships and partnerships between Trustees and staff continue to contribute significantly to the achievement of the Charity’s aims. Trustees met as a Board six times during the year to review strategy, operational and investment performance and operating plans and budgets.

The Board delegates the exercise of certain of its powers in connection with the management and administration of the Charity as set out below. This is controlled by regular reporting to the Board so that all decisions made under delegated powers can be ratified by the full Board in due course.

All Trustees give of their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses and related party transactions are disclosed in notes 10 and 11 to the accounts. The Charity has an expenses policy which applies equally to Trustees, Management and Staff. This policy provides guidance on permitted financial limits by category of expenditure and requires all expenses to be approved by a more senior authority.

Remuneration for Key Management personnel is agreed with Trustees on an annual basis, along with the rest of the staff team. If a role becomes vacant, the role description is reviewed and then tested against the market, with independent assessment taken from Croner, who is an adviser to the charity on all Human Resources matters.

Trustees are required to disclose all relevant interests and register them with the Chief Executive and in accordance with the Charity's policy withdraw from decisions where any conflict of interest arises.

#### **Finance Sub-Committee**

The Finance Sub-Committee met eleven times during 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 is 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."

## British Institute of Learning Disabilities

### Trustees' annual report

#### For the year ended 31 March 2024

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#### Chief Executive

The Chief Executive is responsible for the day-to-day management of the Charity's affairs and for implementing the strategy and policies agreed by the Board of Trustees. During 2023/24, the Chief Executive was assisted by the Senior Leadership Team and the wider team.

Senior Leadership Team during the year: –

- Ben Higgins – Chief Executive
- Lindsey Allen – Learning Disabilities Manager
- Georgina Jones – Operations Director (Resigned 10<sup>th</sup> November 2023)
- Edwin Jones – Strategic Lead PBS (Resigned 14<sup>th</sup> June 2023)
- Paul Keedwell – Certification Director
- Sarah Leitch – Director of Programme Development
- Clare Stephen – Communications Director
- Mark Walmsley – Business & Finance Director (resigned 30<sup>th</sup> June 2024)
- John White – Head of Training & Qualifications (Appointed 11<sup>th</sup> December 2023)

The BRITISH INSTITUTE OF LEARNING DISABILITIES is a charitable company limited by guarantee, incorporated on 5<sup>th</sup> March 1993 and registered as a charity on 2<sup>nd</sup> April 1993.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

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.

BILD Ltd is the Relevant Legal Entity registered at Companies House as the PSC, and has majority control over both subsidiary charities.

## Appointment of trustees

There is an open advert approach for trustee recruitment. We specify any specific skills we need based on skills gap analysis. The selection process is led by the chair and CEO. Beneficiaries are always involved in the selection process. Once trustees are selected they have a trial period before being confirmed at the AGM.

The number of trustees shall not be less than five and not more than 12. Trustees are appointed for a four year term, and shall be eligible for re-election for a second term of four years.

## Trustee induction and training

New trustees are inducted by being provided with key information including the role of the trustee, about BILD and the BILD strategy. New trustees also meet with the chair, co-chairs and vice-chairs that are in place at the time, at the start of their tenure. Additional meetings and discussions take place with the CEO and other directors in advance of their first trustee meeting.

## Related parties and relationships with other organisations

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.

Organisations we have worked with over the course of the last year include:

- 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
- TfL

## Remuneration policy for key management personnel

All Trustees give of their time freely and no Trustee remuneration was paid in the year.

A total of £1,535 (2023: £251) was reimbursed in expenses to 2 (2023: 1) trustees for expenses incurred in attending meetings of trustees. Details of Trustee expenses and related party transactions are disclosed in notes 9 to 11 of 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.

## Funds held as custodian trustee on behalf of others

BILD does not hold any funds as a custodian.

## Statement of responsibilities of the trustees

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 group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company or group for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and group 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
- 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 trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2024 was 9 (2023:8). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

## **Auditor**

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The directors' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The trustees' annual report has been approved by the trustees on 5 December 2024 and signed on their behalf by

**Fiona Ritchie**  
Trustee/Co-Chair

## Independent auditor's report

To the members of

British Institute of Learning Disabilities

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### 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 2024 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 2024 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.

## Independent auditor's report

To the members of

**British Institute of Learning Disabilities**

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### 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.

## Independent auditor's report

To the members of

**British Institute of Learning Disabilities**

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### 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;

## Independent auditor's report

To the members of

### British Institute of Learning Disabilities

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- 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](http://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

## **Independent auditor's report**

**To the members of**

**British Institute of Learning Disabilities**

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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)

10 December 2024

for and on behalf of Sayer Vincent LLP, Statutory Auditor  
110 Golden Lane, LONDON, EC1Y 0TG

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

British Institute of Learning Disabilities

Consolidated statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2024

	Note	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Restated Total £
<b>Income from:</b>							
Donations and legacies		54,645	-	<b>54,645</b>	-	-	-
Grants	2	23,049	80,000	<b>103,049</b>	-	169,861	169,861
Charitable activities	3						
Learning services		2,026,158	-	<b>2,026,158</b>	1,765,014	-	1,765,014
Membership & subscriptions		81,199	-	<b>81,199</b>	99,012	-	99,012
Consultancy & projects		315,259	-	<b>315,259</b>	370,791	-	370,791
Other trading activities	4	6,768	-	<b>6,768</b>	2,044	-	2,044
Investments	5	72	-	<b>72</b>	-	-	-
Other – Bank interest		18,748	-	<b>18,748</b>	71	-	71
<b>Total income</b>		<b>2,525,898</b>	<b>80,000</b>	<b>2,605,898</b>	<b>2,236,932</b>	<b>169,861</b>	<b>2,406,793</b>
<b>Expenditure on:</b>							
Grants		-	82,038	<b>82,038</b>	-	140,731	140,731
Charitable activities	6						
Learning services		1,982,736	-	<b>1,982,736</b>	1,691,293	-	1,691,293
Membership & subscriptions		107,894	-	<b>107,894</b>	91,855	-	91,855
Consultancy & projects		242,132	-	<b>242,132</b>	265,068	-	265,068
<b>Total expenditure</b>		<b>2,332,762</b>	<b>82,038</b>	<b>2,414,800</b>	<b>2,048,216</b>	<b>140,731</b>	<b>2,188,947</b>
<b>Net income / (expenditure) before net gains / (losses) on investments</b>		<b>193,136</b>	<b>(2,038)</b>	<b>191,098</b>	<b>188,716</b>	<b>29,130</b>	<b>217,846</b>
Net gains / (losses) on investments		6,277	-	<b>6,277</b>	(8,734)	-	(8,734)
<b>Net income / (expenditure) for the year</b>	7	<b>199,413</b>	<b>(2,038)</b>	<b>197,375</b>	<b>179,982</b>	<b>29,130</b>	<b>209,112</b>
Transfers between funds		-	-	-	29,130	(29,130)	-
<b>Net income / (expenditure) before other recognised gains and losses</b>		<b>199,413</b>	<b>(2,038)</b>	<b>197,375</b>	<b>209,112</b>	<b>-</b>	<b>209,112</b>
<b>Net movement in funds</b>		<b>199,413</b>	<b>(2,038)</b>	<b>197,375</b>	<b>209,112</b>	<b>-</b>	<b>209,112</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward (as restated)	25	638,396	18,853	<b>657,249</b>	429,284	18,853	448,137
<b>Total funds carried forward</b>		<b>837,809</b>	<b>16,815</b>	<b>854,624</b>	<b>638,396</b>	<b>18,853</b>	<b>657,249</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 21a to the financial statements.

## Balance sheet

Company no. 02804429

As at 31 March 2024

	Note	The group		The charity	
		2024 £	2023 Restated £	2024 £	2023 Restated £
<b>Fixed assets:</b>					
Tangible assets	11	7,770	10,932	7,770	10,932
Investments	12	51,742	45,465	51,742	45,465
		<b>59,512</b>	56,397	<b>59,512</b>	56,397
<b>Current assets:</b>					
Stock		–	6,315	–	6,315
Debtors	15	615,171	766,973	567,280	694,377
Cash at bank and in hand		2,165,056	2,161,842	1,399,894	1,433,552
		<b>2,780,227</b>	2,935,131	<b>1,967,174</b>	2,134,244
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	16	(1,985,114)	(2,334,279)	(1,474,690)	(1,741,833)
<b>Net current assets</b>		<b>795,112</b>	600,852	<b>492,484</b>	392,411
<b>Total assets less current liabilities</b>		<b>854,624</b>	657,249	<b>551,996</b>	448,808
<b>Total net assets</b>		<b>854,624</b>	657,249	<b>551,996</b>	448,808
<b>Funds:</b>	21				
Restricted income funds		16,815	18,853	16,815	18,853
Unrestricted income funds:					
Designated funds		125,682	60,000	20,000	–
Fair value reserve		–	–	–	–
Revaluation reserve		–	–	–	–
General funds		712,127	578,396	515,181	429,955
Non-charitable subsidiary funds		–	–	–	–
Total unrestricted funds		<b>837,809</b>	638,396	<b>535,181</b>	429,955
<b>Total funds</b>		<b>854,624</b>	657,249	<b>551,996</b>	448,808

Approved by the trustees on 5 December 2024 and signed on their behalf by

Teresa Sargent  
Trustee

British Institute of Learning Disabilities

Consolidated statement of cash flows

For the year ended 31 March 2024

	Note	2024 £	£	2023 Restated £	£
<b>Cash flows from operating activities</b>					
Net income / (expenditure) for the reporting period (as per the statement of financial activities)		197,375		150,329	
Depreciation charges		6,666		6,072	
(Gains)/losses on investments		(6,277)		8,734	
Dividends from investments		(72)		(71)	
Decrease in stocks		6,315		559	
Decrease in debtors		151,803		253,040	
(Decrease)/ Increase in creditors		(349,165)		40,384	
<b>Net cash provided by operating activities</b>			<b>6,646</b>		<b>459,047</b>
<b>Cash flows from investing activities:</b>					
Dividends from investments		72		71	
Purchase of fixed assets		(3,504)		(7,284)	
<b>Net cash provided by / (used in) investing activities</b>			<b>(3,432)</b>		<b>(7,213)</b>
<b>Change in cash and cash equivalents in the year</b>			<b>3,214</b>		<b>451,834</b>
Cash and cash equivalents at the beginning of the year		2,161,842		1,710,008	
<b>Cash and cash equivalents at the end of the year</b>		<b>2,165,056</b>		<b>2,161,842</b>	
<b>Analysis of cash and cash equivalents</b>					
	At 1 April 2023 £	Cash flows £	Other non- cash changes £	<b>At 31 March 2024</b> £	
Cash at bank and in hand	2,161,842	3,214	-	<b>2,165,056</b>	
<b>a Total cash and cash equivalents</b>	<b>2,161,842</b>	<b>3,214</b>	<b>-</b>	<b>2,165,056</b>	

**1 Accounting policies**

**a) Statutory information**

British Institute of Learning Disabilities is a charitable company limited by guarantee and is incorporated in England and Wales.

The registered office address is C/O Respond, Lenta Space, 180/186 Kings Cross Road, London, WC1X 9DE

**b) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

These financial statements consolidate the results of the charity and its subsidiary charities, Bild Association of Certified Training Limited and Bild Restraint Reduction Network Limited on a line by line basis. Transactions and balances between BILD and the subsidiary charities have been eliminated from the consolidated financial statements. Balances between the entities are disclosed in the notes of the charity's 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 result for the year is disclosed in the notes to the accounts.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

**c) Public benefit entity**

The charity meets the definition of a public benefit entity under FRS 102.

**d) Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**e) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income 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.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

**f) Donations of gifts, services and facilities**

There were no donated services or facilities this year. The charities do not use volunteers.

**g) Interest receivable**

Interest on funds held in bank accounts and deposit accounts 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.

**1 Accounting policies (continued)**

**h) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

**i) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

- Expenditure on charitable activities includes the costs of delivering Learning Services, Membership, Subscriptions, Consultancy and projects. Each expenditure line includes an allocation of Support Costs (see Note K)

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**j) Grants payable**

The Charities do not make grants to other organisations

**k) Allocation of support costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity. Costs of overall direction and administration of charity as a whole, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity

- |                              |     |
|------------------------------|-----|
| ● Learning Services          | 85% |
| ● Membership & Subscriptions | 5%  |
| ● Consultancy & Projects     | 10% |

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

**l) Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

**m) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £250. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- |                         |     |
|-------------------------|-----|
| ● Fixtures and fittings | 25% |
| ● Computer equipment    | 33% |

**1 Accounting policies (continued)**

**n) Listed 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 investments" in the statement of financial activities. The charity does not acquire put options, derivatives or other complex financial instruments.

**Investments in subsidiaries**

Investments in subsidiaries are at cost.

**o) 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. Donated items of stock, held for distribution or resale, are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

**p) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**q) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**r) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**s) 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.

**t) Pensions**

Pension contributions are payable on behalf of employees to a money purchase scheme. There is an exception for 2 individuals, who are part of the NHS pension scheme. All contributions are charged to the income and expenditure as they become payable.

## Notes to the financial statements

## For the year ended 31 March 2024

## 2 Income from grants

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Health & Wellbeing Alliance	-	80,000	80,000	-	169,861	169,861
Welsh Government (RRN)	23,049	-	23,049	-	-	-
	23,049	80,000	103,049	-	169,861	169,861

Both of these grants fall under the Consultancy category of charitable activities. The Health and Wellbeing Alliance was set up by the UK government to assist with UK Government policy development

## 3 Income from charitable activities

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
<b>Learning Services:</b>						
Event registration fees	208,773	-	208,773	1,765,014	-	1,765,014
Student qualification Registration fees	516,051	-	516,051	-	-	-
Training & Conferences	554,097	-	554,097	-	-	-
Application Fees (ACT)	162,484	-	162,484	-	-	-
Annual Assessment fees (ACT)	584,753	-	584,753	-	-	-
Sub-total for Learning Services	2,026,158	-	2,026,158	1,765,014	-	1,765,014
Membership & Subscriptions	81,199	-	81,199	99,012	-	99,012
Sub-total for Membership & subscriptions	81,199	-	81,199	99,012	-	99,012
<b>Consultancy &amp; Projects:</b>						
Buddies (RNN Proejct)	152,146	-	152,146	370,791	-	370,791
Coventry & Warwickshire HA	17,794	-	17,794	-	-	-
Action For Children	22,000	-	22,000	-	-	-
Transport For London	16,600	-	16,600	-	-	-
National Autistic Society	19,425	-	19,425	-	-	-
Liverpool CCG	25,034	-	25,034	-	-	-
Dept of Health & Social Care	14,870	-	14,870	-	-	-
Other Projects & Consultancy <£10k	47,390	-	47,390	-	-	-
Sub-total Consultancy & projects	315,259	-	315,259	370,791	-	370,791
Total income from charitable activities	2,422,616	-	2,422,616	2,234,817	-	2,234,817

## 4 Income from other trading activities

	Unrestricted £	2024 Total £	Unrestricted £	2023 Total £
Royalties	584	584	2,044	2,044
Book Sales	6,184	6,184	-	-
	6,768	6,768	2,044	2,044

5 Income from investments

	Unrestricted £	2024 Total £	Unrestricted £	2023 Total £
Investment Dividend	72	72	-	-
		-		-
	<hr/>	<hr/>	<hr/>	<hr/>
	72	72	-	-
	<hr/>	<hr/>	<hr/>	<hr/>

British Institute of Learning Disabilities

Notes to the financial statements

For the year ended 31 March 2024

6a Analysis of expenditure (current year)

	Learning services	Membership & subscriptions	Consultancy & projects	Restricted Grant costs	Governance costs	Support costs	2024 Total	2023 Total
	£	£	£	£	£	£	£	£
Staff costs (Note 8)	817,760	48,751	70,988	22,153	-	139,687	<b>1,099,339</b>	1,072,439
Other Direct costs	-	6,366	-	-	-	-	<b>6,366</b>	2,515
Travel & Accommodation	188,385	1,291	43,157	-	13,517	23,929	<b>270,279</b>	229,471
Office & Admin	91,224	4,882	3,290	-	600	83,693	<b>183,689</b>	205,099
Professional Fees	544,345	28,149	87,627	-	43,681	24,425	<b>728,227</b>	551,267
Property & Insurance	26,566	-	161	-	1,543	22,561	<b>50,831</b>	41,106
Finance	729	-	-	-	-	11,539	<b>12,268</b>	3,948
Depreciation	-	-	-	-	-	6,666	<b>6,666</b>	6,072
Cost of delivering HWA Grant	-	-	-	57,135	-	-	<b>57,135</b>	77,030
	<b>1,669,009</b>	<b>89,439</b>	<b>205,223</b>	<b>79,288</b>	<b>59,341</b>	<b>312,500</b>	<b>2,414,800</b>	<b>2,188,947</b>
Support costs	265,625	15,625	31,250	-	-	(312,500)	-	-
Governance costs	48,102	2,830	5,659	2,750	(59,341)	-	-	-
<b>Total expenditure 2024</b>	<b>1,982,736</b>	<b>107,894</b>	<b>242,132</b>	<b>82,038</b>	<b>-</b>	<b>-</b>	<b>2,414,800</b>	
Total expenditure 2023	1,691,293	91,855	265,068	140,731	-	-		<b>2,188,947</b>

British Institute of Learning Disabilities

Notes to the financial statements

For the year ended 31 March 2024

6b Analysis of expenditure (prior year)

	Learning services	Membership & subscriptions	Consultancy & projects	Restricted Grants	Governance costs	Support costs	2023 Total
	£	£	£	£	£	£	£
Staff costs (Note 8)	758,318	46,919	154,211	22,551	-	90,440	1,072,439
Cost of Sales	-	2,515	-	-	-	-	2,515
Travel & Accommodation	209,978	189	747	-	1,431	17,126	229,471
Office & Admin	108,935	5,393	5,433	250	315	84,773	205,099
Professional Fees	347,782	22,632	74,813	36,400	33,314	36,326	551,267
Property & Insurance	24,169	-	1,450	-	917	14,570	41,106
Finance	592	-	-	-	42	3,314	3,948
Depreciation	-	-	-	-	-	6,072	6,072
Cost of delivering HWA Grant	-	-	-	77,030	-	-	77,030
	1,449,774	77,648	236,654	136,231	36,019	252,621	2,188,947
Support costs	214,728	12,631	25,262	-	-	(252,621)	-
Governance costs	26,791	1,576	3,152	4,500	(36,019)	-	-
<b>Total expenditure 2023</b>	<b>1,691,293</b>	<b>91,855</b>	<b>265,068</b>	<b>140,731</b>	<b>-</b>	<b>-</b>	<b>2,188,947</b>

## Notes to the financial statements

## For the year ended 31 March 2024

**7 Net income / (expenditure) for the year**

This is stated after charging / (crediting):

	2024 £	2023 £
Depreciation	6,666	6,072
Auditor's remuneration (excluding VAT):		
Audit	10,500	12,500
Independent examination of subsidiary accounts	4,000	3,700
Under provision for prior year audit	3,000	–
Other services	–	4,750
	<u>          </u>	<u>          </u>

**8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

	2024 £	2023 £
Salaries and wages	941,492	879,910
Redundancy and termination costs	–	16,500
Social security costs	91,086	83,951
Employer's contribution to defined contribution pension schemes	66,024	60,062
Agency Labour	737	32,015
	<u>1,099,339</u>	<u>1,072,438</u>

Redundancy and termination costs were £0 this year (2023 £16,500).

The following number of employees received employee benefits (excluding employer pension costs and employer's national insurance) during the year between:

	2024 No.	2023 No.
£90,000 – £99,999	<u>1</u>	<u>1</u>

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £439,340 (2023: £469,289).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2023: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £1,536 (2023: £251) incurred by 2 (2023: 1) members relating to attendance at meetings of the trustees.

## Notes to the financial statements

## For the year ended 31 March 2024

**9 Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was 32 (2023: 30).

**10 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 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 received totaled £350,393 (2023: £378,849). As at March 31 March 2024, £110,885 (2023: £30,442) 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 £203,930 (2023: £237,901). As at 31 March 2024, £4,665 (2023: £98,389 owed by RRN) was owing to RRN.

BILD ACT pays BILD RRN by way of a licensing agreement for the certification scheme. During the period, payments totaled £149,616 (2023: £134,631). As at 31 March 2024, £17,152 (2023: £12,506) was outstanding.

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

**11 Tangible fixed assets**

<b>The group and charity</b>	Fixtures and fittings £	Office equipment £	<b>Total £</b>
<b>Cost</b>			
At the start of the year	64,389	153,922	<b>218,311</b>
Additions in year	–	3,504	<b>3,504</b>
At the end of the year	<b>64,389</b>	<b>157,426</b>	<b>221,815</b>
<b>Depreciation</b>			
At the start of the year	64,389	142,990	<b>207,379</b>
Charge for the year	–	6,666	<b>6,666</b>
At the end of the year	<b>64,389</b>	<b>149,656</b>	<b>214,045</b>
<b>Net book value</b>			
<b>At the end of the year</b>	<b>–</b>	<b>7,770</b>	<b>7,770</b>
At the start of the year	–	10,932	10,932

All of the above assets are used for charitable purposes.

## Notes to the financial statements

For the year ended 31 March 2024

## 12 Listed investments

	The group		The charity	
	2024	2023	2024	2023
	£	£	£	£
Fair value at the start of the year	45,465	54,199	45,465	54,199
Net gain / (loss) on change in fair value	6,277	(8,734)	6,277	(8,734)
	<b>51,742</b>	45,465	<b>51,742</b>	45,465
Fair value at the end of the year	<b>51,742</b>	45,465	<b>51,742</b>	45,465

Investments comprise:

	The group		The charity	
	2024	2023	2024	2023
	£	£	£	£
UK Common investment funds	49,268	43,249	49,268	43,249
Shares listed on the London Stock Exchange	2,474	2,216	2,474	2,216
	<b>51,742</b>	45,465	<b>51,742</b>	45,465

## 13 Subsidiary undertakings

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

– Bild Associated of Certified Training Limited, a company registered in England. The company is 1190461 and the charity registration number is 11721648. The registered office 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 subsidiary charities are used for non-primary purpose trading activities. All activities have been consolidated on a line by line basis in the statement of financial activities. Available profits are distributed under Gift Aid to the parent charity.

A summary of the results of the subsidiary charities are shown below:

**Bild Association of Certified Trading Limited**

	2024	2023
	£	£
Income from:		
Charitable Activities	747,237	667,564
Expenditure on:		
Charitable Activities	(703,510)	(624,729)
<b>Net movement in funds in the year</b>	<b>43,727</b>	42,835
<b>Funds</b>		
Funds at the beginning of the year	79,450	36,615
Net movement of funds	43,727	42,835
<b>Total funds carried forward</b>	<b>123,177</b>	79,450

## Notes to the financial statements

For the year ended 31 March 2024

<b>BILD Restraint Reduction Network</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Income from: Charitable Activities	502,505	490,318
Expenditure on: Charitable Activities	<b>(449,639)</b>	<b>(436,474)</b>
<b>Net movement in funds in the year</b>	<b>52,866</b>	<b>53,844</b>
<b>Funds</b>		
Funds at the beginning of the year	126,584	72,740
Net movement of funds	<b>52,866</b>	<b>53,844</b>
<b>Total funds carried forward</b>	<b>179,450</b>	<b>126,584</b>

**14 Parent charity**

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Gross income	1,512,049	1,324,760
Result for the year	<b>100,782</b>	<b>51,785</b>
<b>Funds</b>		
Funds at the beginning of the year	451,215	235,063
Net movement of funds	<b>100,782</b>	<b>51,785</b>
<b>Total funds carried forward</b>	<b>551,997</b>	<b>286,848</b>

**15 Debtors**

	<b>The group</b>		<b>The charity</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Trade debtors	480,315	608,629	325,033	426,795
Other debtors	31,580	83,645	31,480	66,991
Amounts due from group undertakings	–	–	110,884	128,830
Prepayments & accrued income	103,276	74,699	99,883	71,761
	<b>615,171</b>	<b>766,973</b>	<b>567,280</b>	<b>694,377</b>

## Notes to the financial statements

For the year ended 31 March 2024

**16 Creditors: amounts falling due within one year (restated)**

	The group		The charity	
	2024	2023	2024	2023
	£	£	£	£
Trade creditors	5,017	100,436	7,147	76,707
Taxation and social security	200,646	193,131	201,255	138,176
Other creditors	122,728	96,618	100,644	87,039
Amounts due to group undertakings	–	–	4,665	–
Accruals	176,627	134,151	127,819	99,373
Deferred income (note 17)	1,480,096	1,809,943	1,033,160	1,340,538
	<b>1,985,114</b>	<b>2,334,279</b>	<b>1,474,690</b>	<b>1,741,833</b>

**17 Deferred income (restated)**

Deferred income comprises:

	The group		The charity	
	2024	2023	2024	2023
	£	£	£	£
Balance at the beginning of the year	1,809,943	1,801,467	1,340,538	1,532,688
Amount released to income in the year	(1,466,426)	(1,148,030)	(997,021)	(930,845)
Amount deferred in the year	1,136,579	1,156,506	689,643	738,695
	<b>1,480,096</b>	<b>1,809,943</b>	<b>1,033,160</b>	<b>1,340,538</b>

**18 Pension schemes**

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 Standard Life and is independent of the company's finances. During the year, employer contributions totalling £66,023 (2023: £60,062) were made. There were contributions totalling £451 (2023: £7,256) payable to the fund at the balance sheet date.

The Charity also makes contributions to the National Health Service (NHS) Pensions Scheme on behalf of two employees, which is an unfunded, defined benefit scheme. The amount charged against income represents the contributions payable to the scheme in respect of the accounting period.

**19 Financial instruments**

	2024	2023
	£	£
<b>Financial assets measured at fair value through profit and loss</b>		
Investments	<b>51,742</b>	<b>45,465</b>

**20a Analysis of group net assets between funds (current year)**

	General unrestricted	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible fixed assets	7,770	–	–	7,770
Investments	51,742	–	–	51,742
Net current assets	652,615	125,682	16,815	795,112
	<b>712,127</b>	<b>125,682</b>	<b>16,815</b>	<b>854,624</b>

## Notes to the financial statements

For the year ended 31 March 2024

<b>20b Analysis of group net assets between funds (prior year – restated)</b>					
	General unrestricted £	Designated funds £	Restricted funds £	<b>Total funds £</b>	
Tangible fixed assets	10,932	–	–	<b>10,932</b>	
Investments	45,465	–	–	<b>45,465</b>	
Net current assets	521,999	60,000	18,853	<b>600,852</b>	
<b>Net assets at 31 March 2023</b>	<b>578,396</b>	<b>60,000</b>	<b>18,853</b>	<b>657,249</b>	
<b>21a Movements in funds (current year)</b>					
	At 1 April 2023 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2024 £
<b>Restricted funds:</b>					
Health & Wellbeing Alliance (see Note	18,853	80,000	(82,038)	–	<b>16,815</b>
<b>Total restricted funds</b>	<b>18,853</b>	<b>80,000</b>	<b>(82,038)</b>	<b>–</b>	<b>16,815</b>
<b>Unrestricted funds:</b>					
Designated funds:					
a, RRN Training Standards	60,000	–	(12,362)	–	<b>47,638</b>
b, ACT IT System	–	–	(1,956)	60,000	<b>58,044</b>
c, Salesforce System upgrade	–	–	–	20,000	<b>20,000</b>
Total designated funds	60,000	–	(14,318)	80,000	125,682
<b>General funds</b>	<b>578,396</b>	<b>2,532,175</b>	<b>(2,318,444)</b>	<b>(80,000)</b>	<b>712,127</b>
<b>Total unrestricted funds</b>	<b>638,396</b>	<b>2,532,175</b>	<b>(2,332,762)</b>	<b>–</b>	<b>837,809</b>
<b>Total funds</b>	<b>657,249</b>	<b>2,612,175</b>	<b>(2,414,800)</b>	<b>–</b>	<b>854,624</b>

The narrative to explain the purpose of each fund is given at the foot of the note 21b.

## 21b Movements in funds (prior year – restated)

	At 1 April 2022 £	Income & gains £	Expenditure & losses £	Transfers £	At 1 April 2023 £
<b>Restricted funds:</b>					
Health & Wellbeing Alliance (see Note	18,853	169,861	(140,731)	(29,130)	<b>18,853</b>
<b>Total restricted funds</b>	<b>18,853</b>	<b>169,861</b>	<b>(140,731)</b>	<b>(29,130)</b>	<b>18,853</b>
<b>Unrestricted funds:</b>					
Designated funds:					
Designated fund	60,000	-	-	-	<b>60,000</b>
Total designated funds	60,000	-	-	-	60,000
<b>General funds</b>	<b>369,284</b>	<b>2,236,932</b>	<b>(2,056,950)</b>	<b>29,130</b>	<b>578,396</b>
<b>Total unrestricted funds</b>	<b>429,284</b>	<b>2,236,932</b>	<b>(2,056,950)</b>	<b>29,130</b>	<b>638,396</b>
<b>Total funds</b>	<b>448,137</b>	<b>2,406,793</b>	<b>(2,197,681)</b>	<b>-</b>	<b>657,249</b>

**Purposes of designated funds**

a, RRN Training Standards – The fund has been established while the 2nd version of the Restraint Reduction Network Training Standards are being updated and adopted. These Training Standards will become recognised within the sector and organisations will be measured against them. Currently it is anticipated that the new Training Standards will be operations in 2025, having been passed through various levels of external scrutiny.

b, ACT IT System – The fund has been designated to enable a replacement IT system for the submission of certification evidence. The new system will integrate with our current systems in a single and enable us to provide a better service those going through certification.

c, Salesforce System upgrade – A fund has been established to enable work on our Salesforce system so we can take advantage of automation within the system, while improving our stakeholder experience. Both those external and internal stakeholders will see benefits of these system upgrades, while improving our data flow within the system.

## Notes to the financial statements

For the year ended 31 March 2024

**22 Government Grants  
Current Year**

	Grant	Total Funds
	Health & Wellbeing Alliance	
	£	£
Income	80,000	80,000
Expenditure	(82,038)	(82,038)
	<hr/>	<hr/>
Unused Grant	-	-
	<hr/> <hr/>	<hr/> <hr/>

The Health & Wellbeing Alliance was set up by the UK Government to assist with the development of Government Policy. An additional charge of £1,250 has been made in the to cover the cost of individual grant audits from the previous year. This was a request from the Department of Health and Social care (DHSC) and permission was granted to use grant funding to cover this expenditure.

**Prior Year**

	Grant	Grant	Grant	Total Funds
	Health & Wellbeing Alliance	Building the Right Support	Experience of Care	
	£	£	£	£
Income	80,000	28,731	32,000	140,731
Expenditure	(80,000)	(28,731)	(32,000)	(140,731)
	<hr/>	<hr/>	<hr/>	<hr/>
Unused Grant	-	-	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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.

**23 Operating lease commitments payable as a lessee**

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

	Property 2024	2023
	£	£
Less than one year	4,852	12,302
One to five years	-	11,716
	<hr/>	<hr/>
	4,852	24,018
	<hr/> <hr/>	<hr/> <hr/>

The charity and group's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

**24 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

**25 Prior Year Adjustment**

	The group			The charity		Total
	Unrestricted	Restricted	Total	Unrestricted	Restricted	
<b>Reserves Position</b>	£	£	31 March 2023 £	£	£	£
Funds Previously Reported	474,029	18,853	492,882	267,995	18,853	286,848
<b>Adjustments on Restatement</b>						
Release of deferred income for 22-23	61,190	-	61,190	61,190	-	61,190
Release of deferred income for 20-22	100,770	-	100,770	100,770	-	100,770
Prior Year Interest Correction	2,407	-	2,407	-	-	-
<b>Funds Restated</b>	<b>638,396</b>	<b>18,853</b>	<b>657,249</b>	<b>429,955</b>	<b>18,853</b>	<b>448,808</b>
	638,396	18,853	657,249			

**Impact on Consolidated Income and Expenditure**

Net income as previously reported	147,922	-	147,922
<b>Adjustments on Restatement</b>			
Release of deferred income for 22-23	61,190	-	61,190
<b>Net income as restated</b>	<b>209,112</b>	<b>-</b>	<b>209,112</b>

## Explanation for adjustment

A review of deferred income for training contract unearthed a number of contracts that had been completed but income had not been released. As a result, additional income has been recognised in prior years with opening reserves and income figures

**26 Post balance sheet events**

In October 2024, Bild formally welcomed Respond (registered charity 800862) to the Bild group of charities.

Respond is a national charity (with income of approximately £1.7m pa) that supports people with learning disabilities and autistic people who have experienced trauma. It provides specialist psychotherapy, advocacy and trauma-informed training. Respond joins the three existing charities within the Bild Group – Bild, the Restraint Reduction Network (RRN) and Bild Association of Certified Training (ACT).

The four charities share a common goal: to build a more inclusive society where everyone can enjoy the same rights and opportunities. All charities within the group operate independently with their own Board of Trustees and governance arrangements, while benefiting from pooled back-office functions such as HR, finance and communications.

Bild is the sole member of Respond and the Chair of Respond must also be a Bild Trustee.