

Company number: 01601185
Charity number: 283945
Scottish Charity number: SC042351



BRITISH INSTITUTE OF INNKEEPING

Report and financial statements
For the year ended 31 December 2019

The British Institute of Innkeeping

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For the year ended 31 December 2019

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The British Institute of Innkeeping

Council's Report

For the year ended 31 December 2019

Company number 01601185

Charity number 283945

Registered office and operational address Infor House
1 Lakeside Road
Farnborough
HAMPSHIRE
GU14 6XP

Country of registration: England & Wales, Scotland

Country of incorporation: United Kingdom

Council The Council members named below (who are the trustees of the BII under charity law) have served throughout the year and up to the date of this report unless otherwise stated. The appointment and retirement of Council members is governed by the Articles of Association.

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

Steven Alton	Resigned 6 May 2019
Bruce Cuthbert	
Joanne Graham	
Katy-Anne Hamilton	Appointed 27 February 2020
Gregory Mangham	
Kelly McCarthy	
Neil Morgan	
Matthew Phipps	
Mark Robson (Chair)	
Timothy Smith	
Philip Strong	

The trustees delegate day to day management to the following senior management team:

Mike Clist – Chief Executive Officer	Stood down February 2020
Steven Alton – Chief Executive Officer	Appointed 30 September 2019
Andrew Bowen – Head of Finance	
Sue Allen – Director of Commercial and Membership	Resigned 2019
Denise Thomson – Director of BIIAB	Resigned 2019
Anne Harper – Director of BIIAB	Appointed February 2020

The British Institute of Innkeeping

Council's Report

For the year ended 31 December 2019

Secretary Gill Cooper

Bankers Allied Irish Bank (GB)
51 Belmont Road
Uxbridge
Middlesex
UB8 1RZ

Auditor Sayer Vincent LLP
Chartered Accountants and Statutory Auditors
Invicta House
108-114 Golden Lane
LONDON
EC1Y 0TL

Council's Report

For the year ended 31 December 2019

The Council present their report and the audited financial statements for the year ended 31 December 2019.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association 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 BII's principle object is to advance the education and training of persons engaged, or preparing to be engaged, in a) the sale of beverages and/or the preparation or sale of food at premises licensed for the sale of intoxicating liquor; and/or b) ensuring regulatory compliance and/ or good operation in such premises.

The main activities undertaken to support the BII's purpose include:

- the provision of member services, to support individuals throughout their careers with a wide range of valuable benefits including; events, access to trusted market place partners with products and services, regular member emails, online business resources & helpguides, business magazine, mentoring service, expert helplines offering advice on legal, licensing, HR & employment law, Landlord & Pubco tenant support.
- through the BIIAB, the awarding body of the BII, provision of qualifications and apprenticeships for learners working in, or planning to work in the hospitality industry and other industries outside the hospitality industry in particular the care sector
- provision of PEAT (Pre-Entry Awareness Training) for new industry entrants before they sign an agreement with a pub company or brewery, providing information they need to consider in particular their legal and operational responsibilities
- provision of support for industry initiatives including
 - running administrative services for the Pub Governing Body (PGB), the Pub Independent Rent Review Scheme (PIRRS) and the Pub Independent Conciliation and Arbitration Service (PICAS)
 - providing day to day support and running administrative services for the successful Best Bar None Professional & Safer Venues scheme. The BBN scheme promotes and maintains an inclusive national Awards Scheme for all licensed premises across England, Wales, Scotland and Northern Ireland. The schemes' aim is to promote responsible management and operation of alcohol licensed premises, improve standards in the night time economy, and reduce alcohol related crime and disorder in a town centre by building a positive relationship between the licensed trade, police and local authorities.
 - supporting PASS, the UK's national proof of age accreditation scheme, endorsed by the Home Office, the Association of Chief Police Officers (ACPO), the Security Industry Authority (SIA) and the Trading Standards Institute (TSI).

Council's Report

For the year ended 31 December 2019

The Council reviews 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 Council reports 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 Council ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The Council 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 Council consider how planned activities will contribute to the aims and objectives that have been set. The British Institute of Innkeeping does not raise funds specifically for fundraising and so does not use professional fundraisers.

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities are undertaken to further The British Institute of Innkeeping's charitable purposes for the public benefit.

Membership and member services

2019 continued to see a steady decline in membership from 8,237 to 7,618 at the end of December. This was a reduced decline from the prior year with individuals being retained via Direct Debit levels of over 93%, up from around 80% at the start of the year. There are clear plans in place for re-growing this membership in the year ahead under a new leadership structure with the introduction of Steven Alton as Chief Operating Officer moving to Chief Executive Officer in early 2020 with a managed transition from the existing CEO, Mike Clist.

All membership services are under review to further enhance the core offer. The BII Expert Helplines remain a valued core service and have assisted circa 1900 members through the year. There are clear plans to further extend this capability and drive further levels of engagement. A developing member comms platform is in place with a new format quarterly BII Magazine, regular INNFocus emails and improving online member resources. The website and online member area are being reviewed to further improve engagement and support growth.

The trusted partners providing products and services under the current Marketplace offer are also being reviewed and do show further growth through fees paid for promotional activities. The member experience is now being tracked with key partners to ensure they are delivering value.

The BII events also remain strong contributors to the financial performance and are well supported. The summer event and the autumn people conference plus evening NITA awards were all very successful and will provide a further platform for growing membership and engagement in BIIAB services moving forward.

BIIAB

The BIIAB is the awarding organisation and end point organisation for work based learning providers, FE Colleges and employers. They offer QADAP's (Quality Assured Delivery Assessment Preparation), Qualifications, Apprenticeship Frameworks and End Point Assessments in over 25 sectors. BIIAB also produced 80,000 certificates for vocational qualifications in over 400 centres in the UK in 2019 (almost 60,500 of which were in hospitality). In addition End Point assessments for Apprenticeships started to mature with the change to standards from frameworks.

The BIIAB has undergone significant changes in the final quarter of 2019 with a fundamental review of its portfolio and commercial terms. It has undertaken significant diversification in recent years which is now under review to ensure it is delivering the necessary financial performance and allows it to meet its strategic objectives. Overall performance is very mixed across the portfolio with key areas being unprofitable, a plan to address this position is in place and will deliver necessary changes in 2020. This will include a renewed focus on its value and engagement in its core hospitality sector.

Beneficiaries of our services

The BII recognises individuals in the licensed retail and hospitality industry as its primary beneficiaries. The BII believes that the benefits derived by individuals in its focus on raising professional standards, recruiting and developing talent and providing support, advice and guidance to individuals, provides a wider public benefit.

The BII services the community at a national level with its wide range of services and at a local level through the ten regional councils who maintain a vibrant community which offers support, guidance and mentoring. BIIAB qualifications are available nationwide and its reach can be seen in the rise in the number of apprenticeships completed.

The BII's support of Best Bar None Professional & Safer Venues ensures that the public benefits of the scheme in improving standards and providing a safer night time economy has a broad reach, with the scheme now active in over 75 towns and cities nationwide. The scheme continues to have great success in achieving its aims of reducing alcohol related crime and disorder, reducing the harmful effects of binge drinking and improving knowledge and skills of individuals and enforcement and regulation agencies to help them responsibly manage licensed premises.

Financial review

2019 delivered an overall surplus for the BII. A modest surplus from membership services was reduced by a loss in the BIIAB. The underlying performance of the new portfolio of Strategy for Growth is of real concern as it has generated a loss. Actions have been taken to address this loss making portfolio.

Costs have been reviewed and with changes in staffing, further improvements to overall profitability are expected into 2020.

Reserves

The reserves policy of the company is to have a level of reserves that normally represent a sum equivalent to three months' operating costs. Reserves at the year end, excluding tangible fixed assets, equated £648k, approximately two months' operating costs.

Prudent management of the charity has delivered an improved cashflow position with circa £935k by year end, representing three months of operating costs. The Council are of the view that there are no material uncertainties about BII group's ability to continue as a going concern for 12 months' from signing these accounts.

Going concern

The Council considers the BII group is able to pay their debts as they fall due for a period for at least 12 months from signing these accounts. In the event financial performance does not meet expectation the Council will need to consider the options for the group and take significant steps to enable the group to continue in the longer term. The Council is closely monitoring the group's financial performance and position and particular in light of the Covid19 impact in early 2020. Government support in the form of furlough has been used with the BIIAB as trading has been significantly reduced, this will also allow the staff to be brought back into the business on a phased business in line with improved trading. There are business opportunities around Covid19; the membership organisation has seen growth during pandemic and has also grown revenues from its Marketplace partners using the BII platform to promote their services, the Government announcements regards training and apprenticeships provide a significant opportunity to the BIIAB. The BII's cash position has improved steadily over 2019 and in budget to improve further over 2020. Our current cash reserves plus trading opportunities mentioned allow us to be confident in our status as a going concern.

Principal risks and uncertainties

In accordance with SORP 2015, the business risks of the BII and the steps taken to manage those risks are documented on a risk register, which is reviewed by the management team and presented to Council. Council is satisfied that the risks are managed adequately. Risks are graded in terms of both potential financial impact and likelihood of occurrence.

The biggest risk is a sustained economic impact of Covid19 moving forward. Membership and associated marketplace revenues remain strong as detailed below. The biggest risk is the sustained disruption of the education and training sector for BIIAB. However, adaptation to long standing face to face processes to online and remote services will see much of the pre-Covid19 portfolio return over the coming months and into 2021. In addition the Government direct support for apprenticeships and funded employment places with training will provide a strong opportunity as this develops through late 2020 and into 2021.

Membership decline has been considered a risk for a long time due to the potential impact on revenue and services. This is constantly being monitored and addressed with investment in

Council's Report

For the year ended 31 December 2019

marketing and direct member engagement most recently through the BII Marketplace initiative. Further investment and revision of the membership offer to ensure it is relevant and beneficial to members will continue under new leadership. The growth seen during the pandemic has underlined the improved perceived value of membership through changes implemented in early 2020.

Privacy risk, while rated as a low possibility, carries severe implications. This is addressed by strict system controls and adhering to guidance and regulation under the Data Protection Act.

The key risks for the BIIAB remain; competition, risk of loss of qualification accreditations, regulatory compliance, Government policy and Government funding. Competition risk is addressed by maintaining high standards of qualifications through regular review and development. Accreditation risk is addressed by employing a robust quality assurance process and maintaining a close relationship with regulators. The potential impact of changes in Government policy and funding are high in terms of incurring product and system development costs and potential lack of support for qualifications. This is addressed with continual monitoring and communication with regulators and maintaining investment where required. It is envisaged that on-going investment will be required to address future changes.

Plans for the future

Through a process of review and modernisation a clear growth plan is in place for licensees in free trade and tenancies, the addressable market is over 30,000 licensees. In addition growth is targeted in our trusted partners in Marketplace as we grow. Covid19 has further compounded the fragility of pubs across the UK and they will require ongoing business support to safeguard their futures. This covers everything from direct lobbying of Government for pub specific support, expert advice on new technical requirements around operating with Covid19 in society and the need to diversify their businesses to improve resilience. The BII has a proven track record in all these key areas which has been significantly developed throughout the pandemic. Also through the necessity of remote working we are expecting to adopt a more blended working model moving forward including reducing our office accommodation in early 2021 significantly reducing costs whilst improving effectiveness of the BII team.

Our plans for individual memberships for early stage professionals has been further developed and is expected to be launched in late 2020. This aims to support, inspire, celebrate and promote the diverse range of individuals in licensed retail. We will share ideas, offer trusted advice and insight and help individuals forge a career pathway strengthened by relevant training which underpins their professional development.

In support of this strategy, 2020 will continue to see the BII realise benefits through increased membership retention due to an improved CRM and website, fully integrated to enhance the member experience, as well as the continuation of the BII marketplace which improves the membership offer and provide benefits to members that will far outweigh the cost of their membership.

Council's Report

For the year ended 31 December 2019

Covid19 risks

Since the completion of the 2019 financial year the economic lockdown through Covid19 has been felt across the BII. The membership organisation has continued to perform well supporting members through the complexities of Government business support and wider required guidance. This support has been greatly valued and has led to the retention of the majority of existing members plus further growth with the membership at circa 8500 at the start of July 2020 which has significantly improved the financial performance and further growth is expected.

The BIIAB has been greatly affected with revenues reducing significantly and the majority of staff being furloughed. We are confident that as the economy comes out of hibernation that near normal levels of business will return in time and costs can be managed appropriately until that time. The ending of the sales channel relationship with Vistar Qualifications Ltd at the start of 2020 will also hugely improve overall profitability of the BIIAB moving forward.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 1 December 1981 and registered as a charity on 11 February 1982. The charity is registered under the name The British Institute of Innkeeping and it trades under the title of BII.

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.

All the Council give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts.

The BII is a membership organisation and as such all decisions are made by the members in general meetings.

The members have delegated the day to day running of the BII to the National Council. The council consists of a Chair, 3 Regional chairs and 6 industry experts.

Council delegates to the Chief Executive the day to day management and direction of the BII's business, together with the right to appoint and remove such paid officers and employees as he/she may deem necessary for the purposes of the BII together with the right to prescribe their respective duties and remuneration.

The BII also supports its local members through a network of 10 regions covering England, Wales and Scotland and has regional councils in each area. The regions are independent organisations and are not included in the financial statements of the British Institute of Innkeeping.

Committees and Advisory Groups are appointed by Council from time to time to exercise such powers and to perform such duties under the control of Council as may be delegated to them by Council. The current committees are:

Council's Report

For the year ended 31 December 2019

- Governance committee, established in 2015, which will report directly to Council. It usually meets twice a year.
- The BIIAB board meets separately and is made up of listed directors and non-listed industry advisors.

Appointment of Council

The BII is governed by its National Council, which is formed of Statutory Members who hold office in accordance with the Articles of Association. For the purposes of company law the members of Council are treated as the directors mentioned in that section. All directors of the BII are trustees of the charity.

Trustee induction and training

New Council members receive formal training about the roles and responsibilities of trustees generally. They are also issued with comprehensive documentation about all aspects of the BII's operations.

Refresher training continues to be available on request for any Council member. Additionally, whenever new legislation affecting the BII is introduced the full National Council are appraised of the potential impact of the changes.

Related parties and relationships with other organisations

The BII has the following relationships with related parties, subsidiaries and other connected organisations:

- BII – A private company limited by guarantee number 4310751 and is a dormant company.
- BIIAB – A private company limited by guarantee number 4068966 and is used as the Awarding Organisation for the BII.
- BII Business Limited – A company limited by share capital number 2835362 and is the trading company for the BII. The single issued share is held by the BII.
- The National Licensee's Certificate Awarding Body Limited – A company limited by share capital number 4414250 and is dormant. The single issued share is held by the BII.
- BII Benchmarking and Accreditation Services Limited. A private company limited by guarantee number 6124783 and is used to accredit the codes of practices of companies offering leases for licensed premises.
- Association for Personal Licence Holders – A private company limited by guarantee number 6548681 and it is a dormant company.
- BIIAB Qualifications Limited is another wholly owned subsidiary of BII. The company is a company limited by share capital number 10054831. It was dormant in the year and is therefore not consolidated.
- Vistar Qualifications Limited – company number 09376384 has an income share arrangement with BIIAB (a subsidiary of The British Institute of Innkeeping). Gareth Phillips is a director of both BIIAB and Vistar Qualifications Limited.

Remuneration policy for key management personnel

The aim of the BII's remuneration policy is to ensure the BII achieves best value whilst ensuring it can attract the best talent for its key roles. Salary levels of key management personnel are benchmarked against pay levels in similar charitable organisations but also with organisations in the licensed retail sector. The remuneration benchmark is the mid-point range for similar roles but can be adjusted for additional responsibilities or specialised skills. Salaries are reviewed annually and normally increased in accordance with average earnings.

Funds held as custodian trustee on behalf of others

The BII does not hold any funds on behalf of other organisations.

Statement of responsibilities of the Council

The Council (who are also directors of The British Institute of Innkeeping for the purposes of company law) are responsible for preparing the Council's 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 Council 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 Council 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 Council 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 Council are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware
- The Council have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

Council's Report

For the year ended 31 December 2019

The Council 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 December 2019 was 12 (2018: 12). The Council are members of the charity, but this entitles them only to voting rights. The Council 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 Council's annual report has been approved by the Council on 15 July 2020 and signed on their behalf by

Mark Robson
Chairman

Independent auditor's report

To the members of

The British Institute of Innkeeping

Opinion

We have audited the financial statements of The British Institute of Innkeeping (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 December 2019 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 December 2019 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The Council's use of the going concern basis of accounting in the preparation of the group financial statements is not appropriate; or
- The Council have not disclosed in the group financial statements any identified material uncertainties that may cast significant doubt about the group's or the parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Council are responsible for the other information. The other information comprises the information included in the Council's annual other than the group financial statements and our auditor's report thereon. 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.

In connection with our audit of the group financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the group financial statements or a material misstatement of the other information. 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 Council's annual report for the financial year for which the financial statements are prepared is consistent with the financial statements
- The Council's 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 Council's 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 Council's remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The Council were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in

Independent auditor's report

To the members of

The British Institute of Innkeeping

preparing the Council's annual report and from the requirement to prepare a strategic report.

Responsibilities of the Council

As explained more fully in the statement of Council's responsibilities set out in the Council's annual report, the Council (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 Council 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 Council 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 Council 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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the group's or the parent charitable company's internal control

Independent auditor's report

To the members of

The British Institute of Innkeeping

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council
- Conclude on the appropriateness of the Council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group's or the parent charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group or the parent charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

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

Judith Miller (Senior statutory auditor)

8 September 2020

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

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

The British Institute of Innkeeping

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

For the year ended 31 December 2019

	Note	2019 Total £	2018 Total £
Income from:			
Donations and legacies		17,000	17,000
Charitable activities			
Qualifications and examinations		2,619,374	2,421,055
Education and training		115,175	141,050
Membership		836,844	869,063
Publications and handbooks		99,091	114,102
Other trading activities		503,765	500,194
Investments		607	906
Total income		4,191,856	4,063,370
Expenditure on:			
Raising funds	3	337,124	368,729
Charitable activities			
Qualifications and examinations	5	2,933,846	2,708,711
Education and training	5	–	2,292
Membership	5	675,965	715,205
Publications and handbooks	5	229,115	239,179
Total expenditure		4,176,050	4,034,115
Net income before other recognised gains and losses	6	15,806	29,255
Net movement in funds		15,806	29,255
Reconciliation of funds:			
Total funds brought forward		872,985	843,730
Total funds carried forward		888,791	872,985

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 above. All funds are unrestricted.

The British Institute of Innkeeping

Balance sheets

Company no. 1601185

As at 31 December 2019

	Note	The group 2019 £	2018 £	The charity 2019 £	2018 £
Fixed assets:					
Tangible assets	11	240,830	392,930	240,830	392,930
Investments	12	–	–	2	2
		240,830	392,930	240,832	392,932
Current assets:					
Stock	13	33,869	29,055	–	–
Debtors	14	715,978	707,894	951,406	543,822
Cash at bank and in hand		935,851	708,498	568,743	561,194
		1,685,698	1,445,447	1,520,149	1,105,016
Liabilities:					
Creditors: amounts falling due within one year	15	1,037,737	965,392	619,234	543,666
		647,961	480,055	900,915	561,350
Net current assets		888,791	872,985	1,141,747	954,282
Total assets less current liabilities		888,791	872,985	1,141,747	954,282
Total net assets		888,791	872,985	1,141,747	954,282
Funds:					
Unrestricted income funds:					
General funds		1,141,747	954,282	1,141,747	954,282
Subsidiary trading funds		(252,956)	(81,297)	–	–
Total unrestricted funds		888,791	872,985	1,141,747	954,282
Total funds		888,791	872,985	1,141,747	954,282

Approved by the trustees on 15 July 2020 and signed on their behalf by

Mark Robson
Chairman

The British Institute of Innkeeping

Consolidated statement of cash flows

For the year ended 31 December 2019

	Note	2019 £	£	2018 £	£
Cash flows from operating activities	17				
Net cash provided by operating activities			232,838		160,192
Cash flows from investing activities:					
Dividends, interest and rents from investments		607		906	
Proceeds from the sale of fixed assets		–		–	
Purchase of fixed assets		(6,092)		(12,468)	
Net cash used in investing activities			(5,485)		(11,562)
Change in cash and cash equivalents in the year			227,353		148,630
Cash and cash equivalents at the beginning of the year			708,498		559,868
Cash and cash equivalents at the end of the year	18		935,851		708,498

1 Accounting policies

a) Basis of preparation and statutory information

The British Institute of Innkeeping is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered office address (and principal place of business) is Infor House, 1 Lakeside Road, Farnborough, Hampshire, GU14 6XP.

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) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

These financial statements consolidate the results of the charitable company and its wholly-owned subsidiaries BIIAB, BII Business Ltd and BII Benchmarking and Accreditation Service Ltd on a line by line basis. Transactions and balances between the charitable company and its subsidiary have been eliminated from the consolidated financial statements. Balances between the five companies are disclosed in the notes of the charitable company's balance sheet. A separate statement of financial activities, or income and expenditure account, for the charitable company itself is not presented because the charitable company has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

BIIAB Qualifications Limited is another wholly owned subsidiary of BII. The company is a company limited by share capital number 10054831. It was dormant in the year and is therefore not consolidated.

b) Public benefit entity

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

c) Going concern

The Council has taken steps to reposition the group's business model to improve the long term financial position. Focus has been given to the growth of membership, cost efficiencies and identification of new business opportunities. As the Council considers the group is able to pay their debts as they fall due for a period for 12 months from signing these accounts, the going concern basis remains appropriate.

d) Income

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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

1 Accounting policies (continued)

e) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f) 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 is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

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

g) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, 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.

	2019	2018
● Qualifications and examinations	36%	40%
● Education and training	0%	0%
● Membership	19%	17%
● Publications and handbooks	2%	2%
● Support costs	32%	29%
● Governance costs	1%	1%
● Trading	10%	11%

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.

● Qualifications and examinations	69%	70%
● Education and training	0%	0%
● Membership	25%	24%
● Publications and handbooks	6%	6%

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.

1 Accounting policies (continued)

h) Operating leases

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

i) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £100. 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.

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:

● Computer equipment	33%
● Computer systems and database	20%
● Office and exhibition equipment	20%
● Fixtures and fittings	20%

j) Investments in subsidiaries

Investments in subsidiaries are at cost.

k) Stocks

Stocks are stated at the lower of cost and net realisable value. In general, cost is determined on a first in first out basis and includes transport and handling costs. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving and defective stocks.

l) 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.

m) 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.

n) 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.

o) Financial instruments

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

p) Pensions

The Institute operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Institute in an independently administered fund. The pension cost charge represents contributions payable under the scheme by the Institute to the fund. The Institute has no liability under the scheme other than for the payment of those contributions.

2 Parent charity results for the year

	2019 Total £	2018 Total £
Turnover	2,216,863	2,299,446
Expenditure	(2,105,504)	(2,270,362)
	111,359	29,084
Gift aid donations from subsidiary undertakings	76,106	53,519
Net result of the charity	187,465	82,603

3 Costs of raising funds

	2019 Total £	2018 Total £
Raising Funds £	Trading activities £	
Staff costs	–	143,304
Consultancy	18,200	–
Office and office administration costs	–	448
Events	–	145,431
Staff travel and motoring costs	–	12,719
Promotion of products	16,318	–
Institute website	704	–
	35,222	301,902
	337,124	368,729

4 Income from trading subsidiaries

The wholly owned trading subsidiaries, BII Benchmarking & Accreditation Services Ltd, BIIAB, and BIIBusiness Ltd, which are all incorporated in the United Kingdom, donate their taxable profits to the Institute by gift aid. A summary of their trading results is shown below. The wholly owned trading subsidiaries, BII, The National Licensee's Certificate Awarding Body Ltd and Association for Personal Licence Holders have been dormant since incorporation.

BIIAB is the awarding body of the Institute and administers the examinations process.

BIIBusiness Ltd undertakes the other trading activities of the Institute.

BII Benchmarking and Accreditation Services Ltd undertakes benchmarking services.

Summary profit and loss accounts

	2019				2018			
	BII Benchmarking & Accreditation Services	BIIAB	BIIBusiness	2019 Total £	BII Benchmarking & Accreditation Services	BIIAB	BIIBusiness	2018 Total £
Turnover	-	2,619,374	695,174	3,314,548	-	2,421,055	720,889	3,141,944
Cost of sales	-	(795,412)	(305,388)	(1,100,800)	-	(654,059)	(343,011)	(997,070)
Gross profit	-	1,823,962	389,786	2,213,748	-	1,766,996	377,878	2,144,874
Interest receivable	-	239	116	355	-	75	51	126
Administrative expenses	(180)	(1,975,617)	(313,797)	(2,289,594)	(223)	(1,822,657)	(321,949)	(2,144,829)
Net (loss)/profit	(180)	(151,416)	76,105	(75,491)	(223)	(55,586)	55,980	171
Taxation	-	-	-	-	-	-	-	-
Donation to the Institute	-	-	(76,106)	(76,106)	-	-	(53,519)	(53,519)
Retained in subsidiary	(180)	(151,416)	(1)	(151,597)	(223)	(55,586)	2,461	(53,348)
The assets and liabilities of the subsidiaries at 31 December:								
Current assets	576	702,962	365,228	1,068,766	656	584,637	255,906	841,199
Creditors: amounts falling due within one year	26,466	909,964	365,228	1,301,658	26,366	640,223	255,905	922,494
	(25,890)	(207,002)	-	(232,892)	(25,710)	(55,586)	1	(81,295)
Aggregate share capital and reserves	(25,890)	(207,002)	-	(232,892)	(25,710)	(55,586)	1	(81,295)

5 Analysis of charitable expenditure

2019

	Charitable activities						2019 Total £	2018 Total £
	Qualifications and examinations £	Education and training £	Membership £	Publications and handbooks £	Governance costs £	Support costs £		
Staff costs (Note 7)	513,272	–	268,239	25,196	11,000	457,765	1,275,472	1,269,327
Office and office admin costs	1,760	–	120	–	–	458,663	460,543	458,986
Member benefits	–	–	21,881	94,127	–	–	116,008	134,570
Membership recruitment	–	–	–	–	–	–	–	74,145
Examination process costs	795,412	–	–	–	–	–	795,412	654,059
Consultancy – new qualifications growth strategy	839,871	–	–	–	–	–	839,871	559,485
Staff travel and motoring costs	31,391	–	18,094	–	–	7,953	57,438	68,707
Qualifications development and maintenance	–	–	–	–	–	–	–	–
Qualifications development and maintenance – S4G	5,701	–	–	–	–	–	5,701	22,398
Events	–	–	6,546	–	–	–	6,546	9,821
Goods for resale	–	–	–	48,640	–	–	48,640	55,667
Professional fees	–	–	–	–	47,910	–	47,910	62,351
Council meetings and expenses	–	–	–	–	3,483	–	3,483	5,224
Membership processing costs	–	–	1,616	–	–	–	1,616	3,540
Other costs	4,445	–	–	–	–	17,649	22,094	123,002
Depreciation and loss on disposal of fixed assets	38,754	–	104,672	–	–	14,766	158,192	164,104
	2,230,606	–	421,168	167,963	62,393	956,796	3,838,926	3,665,386
Freelance & Temporary staff								
Support costs	660,189	–	239,199	57,408		(956,796)	–	–
Governance costs	43,051	–	15,598	3,744	(62,393)	–	–	–
Total expenditure 2019	2,933,846	–	675,965	229,115	–	–	3,838,926	3,665,386

2018	Charitable activities						2018 Total £
	Qualifications and examinations £	Education and training £	Membership £	Publications and handbooks £	Governance costs £	Support costs £	
Staff costs (Note 7)	580,656	–	239,577	25,247	11,000	412,847	1,269,327
Office and office admin costs	36,444	–	8,913	–	–	413,629	458,986
Member benefits	–	–	32,820	101,750	–	–	134,570
Membership recruitment	–	–	74,145	–	–	–	74,145
Examination process costs	654,059	–	–	–	–	–	654,059
Consultancy – new qualifications growth strategy	559,485	–	–	–	–	–	559,485
Staff travel and motoring costs	44,374	–	16,131	–	–	8,202	68,707
Qualifications development and maintenance	–	–	–	–	–	–	–
Qualifications development and maintenance – S4G	22,398	–	–	–	–	–	22,398
Events	–	–	9,821	–	–	–	9,821
Goods for resale	–	–	–	55,667	–	–	55,667
Professional fees	–	–	–	–	62,351	–	62,351
Council meetings and expenses	–	–	–	–	5,224	–	5,224
Membership processing costs	–	–	3,540	–	–	–	3,540
Other costs	108,580	2,292	–	–	–	12,130	123,002
Depreciation and loss on disposal of fixed assets	43,378	–	104,200	–	–	16,526	164,104
	2,049,374	2,292	489,147	182,664	78,575	863,334	3,665,386
Freelance & Temporary staff							
Support costs	604,334	–	207,200	51,800		(863,334)	–
Governance costs	55,003	–	18,858	4,715	(78,575)	–	–
Total expenditure 2018	2,708,711	2,292	715,205	239,179	–	–	3,665,386

6 Net income for the year

This is stated after charging

	Group	
	2019 £	2018 £
Depreciation	158,192	164,104
Profit on disposal of fixed assets	–	–
Operating lease rentals:		
Property	117,707	100,894
Other	15,219	22,156
Auditors' remuneration (excluding VAT):		
Audit	19,580	23,813
Other services	7,150	2,790

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

Staff costs were as follows:

	2019 £	2018 £
Salaries and wages	1,054,244	1,082,767
Redundancy and termination costs	10,000	–
Social security costs	110,494	116,556
Employer's contribution to defined contribution pension schemes	116,803	129,752
Freelance & Temporary staff	102,540	58,348
Other forms of employee benefits	24,695	46,608
	1,418,776	1,434,031

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

	2019 No.	2018 No.
£60,000 – £69,999	1	1
£70,000 – £79,999	2	2
£80,000 – £89,999	1	–
£90,000–£99,999	–	–
£100,000–£109,999	1	1
£110,000–£119,999	1	1

The total employee benefits including pension contributions and employer's national insurance of the key management personnel were £619k (2018: £407k).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2018: £nil). No charity trustee received payment for professional or other services supplied to the charity (2018: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £1,205 (2018: £4,282) incurred by 10 (2018: 12) members relating to attendance at meetings of the trustees.

8 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2019 No.	2018 No.
Qualifications and examinations	12.0	13.0
Education and training	–	–
Membership	4.5	4.5
Publications and handbooks	1.0	1.0
Support	7.0	7.0
Trading activities	5.5	5.5
Governance	0.1	0.1
	30.1	31.1

9 Related party transactions

Gareth Phillips is a Director of BIIAB and is also a Director of Vistar Qualifications Limited which has an income share arrangement with BIIAB. In 2019 £811,592 was due to Vistar Qualifications as an income share (2018: £552,521). At 31 December 2019 £187,772 was owed to Vistar Qualifications Limited from BIIAB (2018: £136,095).

During the year BII recharged £1,037,940 (2018: £1,067,942) to BIIAB for management and administration support. At the end of the year BIIAB owed BII £537,965 (2018: £301,943).

During the year BII recharged £301,963 (2018: £310,874) to BIIBusiness for management and administration support. At the end of the year BIIBusiness owed BII £278,783 (2018: £127,580).

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

10 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes. The charity's trading subsidiaries gift aid available profits to the parent charity.

11 Tangible fixed assets

The group and charity

	Computer systems & database £	Computer equipment £	Office & exhibition equipment £	Fixtures and fittings £	Total £
Cost					
At the start of the year	744,243	260,491	35,796	45,823	1,086,353
Additions in year	3,974	2,118	–	–	6,092
Disposals	–	(146,598)	–	–	(146,598)
At the end of the year	748,217	116,011	35,796	45,823	945,847
Depreciation					
At the start of the year	374,201	238,799	34,600	45,823	693,423
Charge for the year	143,426	14,174	592	–	158,192
Disposals	–	(146,598)	–	–	(146,598)
At the end of the year	517,627	106,375	35,192	45,823	705,017
Net book value					
At the end of the year	230,590	9,636	604	–	240,830
At the start of the year	370,042	21,692	1,196	–	392,930

All of the above assets are used for charitable purposes.

12 Investments

	The charity 2019 £	2018 £
Investment in unquoted subsidiary undertakings, at cost	2	2

13 Stock

	The group 2019 £	2018 £	The charity 2019 £	2018 £
Handbooks & CD's	33,869	29,055	–	–
	33,869	29,055	–	–

14 Debtors

	The group 2019 £	2018 £	The charity 2019 £	2018 £
Trade debtors	546,646	547,433	25,528	18,803
Amounts due from group undertakings	–	–	843,204	455,879
Prepayments	169,324	160,203	82,674	69,140
VAT	8	258	–	–
	715,978	707,894	951,406	543,822

15 Creditors: amounts falling due within one year

	The group		The charity	
	2019	2018	2019	2018
	£	£	£	£
Trade creditors	345,383	370,930	71,920	102,722
Taxation and social security	30,914	26,356	30,914	26,356
VAT	193,071	70,588	193,071	70,588
Accruals	106,333	76,882	18,384	11,300
Pension	–	20,617	–	20,617
Prepaid income	61,791	92,736	4,700	4,800
Membership income in advance	300,245	307,283	300,245	307,283
	1,037,737	965,392	619,234	543,666

16 Deferred income

Deferred income comprises advance payments for services not yet delivered as well as subscription income received which relates to a future period.

	The group		The charity	
	2019	2018	2019	2018
	£	£	£	£
Balance at the beginning of the year	400,019	400,019	312,083	312,083
Amount released to income in the year	(400,019)	(400,019)	(312,083)	(312,083)
Amount deferred in the year	362,036	400,019	304,945	312,083
Balance at the end of the year	362,036	400,019	304,945	312,083

17 Reconciliation of net income to net cash flow from operating activities

	2019	2018
	£	£
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	15,806	29,255
Depreciation charges	158,192	164,104
Dividends, interest and rent from investments	(607)	(906)
(Increase)/decrease in stocks	(4,814)	9,231
(Increase)/decrease in debtors	(8,084)	(110,432)
Increase/(decrease) in creditors	72,345	68,940
Net cash provided by / (used in) operating activities	232,838	160,192

18 Analysis of cash and cash equivalents

	At 1 January 2019	Cash flows	At 31 December 2019
	£	£	£
Cash at bank and in hand	708,498	227,353	935,851
Total cash and cash equivalents	708,498	227,353	935,851

19 Operating lease commitments

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

	Buildings		Other	
	2019	2018	2019	2018
	£	£	£	£
Less than one year	61,770	102,977	12,529	17,519
One to five years	–	61,770	7,535	18,578
	61,770	164,747	20,064	36,097

20 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.

21. Post balance sheet event

In 2020 Gareth Phillips resigned as Director of BIIAB and terminated the contract between Vistar and BIIAB. Both parties have taken legal advice and claims are being prepared by BIIAB and Vistar. A date for arbitration is currently being agreed.