

BRITISH INSTITUTE OF LEARNING DISABILITIES

Registered Company Number: 02804429

Registered Charity Number: 1019663

BRITISH INSTITUTE OF LEARNING DISABILITIES

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

BRITISH INSTITUTE OF LEARNING DISABILITIES

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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BRITISH INSTITUTE OF LEARNING DISABILITIES

Reference and Administration Details

Registered Charity Number: 1019663

Registered Company Number: 02804429

Trustees/Directors

Fiona Richie
Kevin Elliott
Sally Lapsley
Frederick Mumford FCA
Simon Mountford
Dr Jean O'Hara
Dr Ashok Roy
Teresa Sargent
Andrea Wiggins

Senior Executive

Mr Ben Higgins
Chief Executive

**Registered Office:
(Principal Office)**

Birmingham Research Park
97 Vincent Drive
Edgbaston
Birmingham B15 2SQ

Auditors:

Bishop Fleming LLP
1-3 College Yard
Worcester WR1 2LB

Bankers:

Lloyds Bank Plc
1 Vicar Street
Kidderminster
Worcestershire DY10 1DH

Solicitors:

Mfg Solicitors LLP
Adam House
Birmingham Road
Kidderminster
Worcestershire DY10 2SA

Trustees Report

Strategic Report (2021/22)

Despite the further challenges and the impact of the Covid-19 pandemic, Bild has continued to demonstrate the ability to adapt to the new financial circumstances and developed a range of project delivery and blended learning offers which work to improve the quality of life for people with learning disabilities and autistic people throughout the year. This also included restarting workplace training programmes, along with in hybrid conferences that had both in person and remote delegates in attendance. Working with a range of partners, we develop programmes, evaluate systems, define standards, and share good practice world-wide. The pandemic also gave Bild the opportunity to review all expenditure streams to ensure delivery was as cost effective as possible and this has been achieved by the hard work of all those involved throughout the entire Bild team.

The budget for 2021/ 2022 approved by Trustees was cautious for Bild given the Covid-19 pandemic was continuing at the start of the financial year. Bild was a highly sustainable organisation prior to Covid and, the pandemic did have a significant short-term impact on Bild (as well as the Bild Association of Training (Bild ACT) and the Bild Restraint Reduction Network (Bild RRN). However, the financial results have been very positive again for the group, delivering a surplus of £61,626 compared to a surplus of £235,447 in 2021 and this reinforces the decision to invest in two additional sustainable charities in the prior periods – both of which are now sustainable. Our reserves have started to recover back towards the desired level set out in the reserves policy.

Despite the pandemic, our pipeline for further work is stronger than ever, and the development of blended learning and qualifications leads us to believe that Bild has a highly sustainable business model for the future.

Positive Behaviour Support (PBS)

Interest in PBS workforce development continues to grow although Covid meant providers were less able to focus on training. Enquiries are now increasing again with schools being a growing market for Bild. We continue to work with more than 100 organisations to support workforce and organisational development.

We now have an established blended learning PBS Diploma and Certificate. This has been successful, and we have enrolled our 5th cohort, in addition we are developing qualifications that will launch during 2022 and early 2023. As we have many family carers currently progressing through the qualification, we are seeking to establish a peer educators programme where family carers support other family carers to learn about PBS and are working to roll out a trauma informed PBS programme with Respond across a Trust. We have an online PBS offer for those customers who prefer that.

The postponed 2020 PBS conference in Glasgow took place in October 2021 in Glasgow and was the first hybrid event consisting of in person delegates and virtual delegates attending via our virtual platform.

Restraint Reduction Network

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

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

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The RRN has been commissioned to do a number of projects by NHSE, CQC, and Welsh government - including work on blanket restrictions and post incident support which is available on the website. These projects are led by Alexis Quinn who has lived experience of being restrained.

BILD Association of Certified Training

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

ACT is licensed by the Restraint Reduction Network to use the Restraint Reduction Network Training Standards and deliver the Restraint Reduction Network Certification Scheme. There are 69 training organisations certified under the scheme, with a further 41 working towards. It takes approximately one year to work through and achieve certification. Once certified, it lasts for three years and 20% of senior trainers, curricular and affiliated organisation are assessed over that period.

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

The Oliver McGowan Mandatory Training

This project was funded by Health Education England. This training gives a basic understanding of how to meet the needs of people with learning disabilities, and autistic people. The training has 3 tiers. Tier 1 is for all people who work in health and social care, while Tier 2 is for health and social care workers who primarily support people with learning disabilities and autistic people. Training can be delivered in-person and virtually. It has been co-developed and is co-delivered with experts by experience. The development phase has been completed by March 2021 and both Tier's 1 and 2 training was delivered by the end of November 2021. The training has been independently evaluated by National Development Team for Inclusion (NDTi).

Health inequalities

The Valuing People Alliance is a coalition between BILD, the National Development Team for Inclusion (NDTi) and Learning Disability England (LDE), also working alongside VODG Respond, Paradigm-UK, and other voluntary, community and social enterprise (VCSE). The Valuing People Alliance is part of the VCSE Health and Wellbeing Alliance which is a collaboration between charities and NHS England and Department of Health and Social Care to improve outcomes and address health inequalities. Our CEO represents the HWA on the Building the Right Support Delivery Board chaired by the minister for mental health and social care.

PBS Alliance

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

As well, this year:

We have revamped our Bild membership offer to grow our membership. New benefits include access to CPD opportunities and discounts on training. We have also launched a new membership scheme for the Restraint Reduction Network. Membership of RRN is free but requires members to make a pledge.

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Consolidated Financial Review and Results for the Year

The total surplus for the year amounted to £61,626 compared to a surplus of £235,447 last year. This included unrealised Investment gains of £4,295 (2021: gain £19,082).
In summary:

- Restricted income including principal sums totalled £138,910 (2021 £138,497). Restricted expenditure including principal sums totalled £146,532 (2021 £115,299)
- Unrestricted income totalled £1,883,552 (2021 £1,242,794). Unrestricted expenditure totalled £1,788,430 (2021 £1,049,627).

Financial Management Policies

Reserves (group)

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

The reserves policy is set on a Group basis for the consolidated financial statements of The British Institute of Learning Disabilities. The policy was approved by Trustees in November 2016.

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

At 31 March 2022, total consolidated reserves stood at £345k (2021: £289k), of which free reserves totaled £262k (2021: £205k), calculated as follows:

| | 2022 | 2021 |
|--------------------------------|----------|----------|
| | £ | £ |
| Reserves | 344,960 | 289,215 |
| Less unrestricted fixed assets | (63,919) | (57,772) |
| Less restricted funds | (18,853) | (26,475) |
| Free reserves | 262,188 | 205,385 |

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

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

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

Investment Policy and Performance

The Charity currently holds the significant majority of its funds in a Treasury Deposit Account. In the year these funds earned an average return rate of 0.01% (2021 0.01%) which was acceptable to the Trustees given the low level of risk and low market returns available.

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The value of investments in shares and unit trusts has increased by £19,082 – 61.9% (2021 increased by £19,082 – 61.9%).

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

Risk Management

The Trustees are aware of their responsibilities for ensuring that BILD minimises its exposure to risk and provides effective management where risk is identified. The management team have implemented a formal risk management process to assess business risks and implement risk management strategies. This has involved identifying the types of risks the Charity faces, categorising them in terms of potential impact and likelihood of occurrence, identifying responsibilities for managing each level of risk, and then implementing appropriate risk management strategies at each level.

A Risk policy has been agreed with the Board as to which evaluated risks are to be reported at Trustees meetings, at Finance Sub Committee meetings and those risks which may be dealt with at management level. The risk register will be continually reviewed and updated to reflect the risks considered material to the organisation.

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 2021/22 and the subsidiary charities both demonstrating their abilities to become self-funding. In addition to this, the large amount of deferred income for services not yet administered gives the trustees confidence that the group has at very least the ability to meet all its obligations in the coming 12-month period.

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

Objectives and Activities (2021/22)

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

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







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

Structure, Governance and Management

THE BRITISH INSTITUTE OF LEARNING DISABILITIES is a registered Charity (No.1019663) and a membership company (No. 2804429) limited by membership guarantees. Its registered office is as shown on page 7.

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

The Board of Trustees is responsible for the overall governance of the Charity. Trustees are elected by Trustees and approved by members at an Annual General Meeting. At any one time the number of Trustees shall be not less than 4 and not more than 20. Elected Trustees may remain in office for not more than eight years (two four year terms) before retirement. Trustees may be re-elected on the second anniversary of their retirement .

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

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

All Trustees give of their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses and related party transactions are disclosed in notes 11 and 25 to the accounts. The Charity has an expenses policy which applies equally to Trustees, Management and Staff. This policy provides guidance on permitted financial limits by category of expenditure and requires all expenses to be approved by a more senior authority.

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

In 2021/22, the Finance Sub-Committee met nine times during the year, a reduction in the previous year, due to a change in staffing and the move to exit the Covid pandemic. Its membership consists of two Trustee representatives and the senior managers of the Charity. It is responsible for the general financial management and internal control and is also charged with reviewing the strategy, policy and management of the Charity's investments, and advising the Board of Trustees accordingly. The Committee ensures proper procedures are in place to manage cash resources prudently and to maximise income from liquid resources with due regard to risk while maintaining sufficient funds to meet daily cash requirements. The Committee advises the Board of Trustees for each of the group's charitable entities on the appropriate level of free and designated reserves and of any significant change needed in investment strategy.

Build for the Future

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

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

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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 2021/22, the Chief Executive was assisted by the Senior Leadership Team and the wider team.

TRUSTEES' RESPONSIBILITIES STATEMENTS

The trustees (who are also directors of British Institute of Learning Disabilities for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Approved by the Trustees on 21st October 2022

And signed on their behalf

Fiona Richie
Trustee/Chair

BRITISH INSTITUTE OF LEARNING DISABILITIES

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

OPINION

We have audited the financial statements of British Institute of Learning Disabilities (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2022 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Charity Balance Sheet, the Consolidated Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2022 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with requirements of the Companies Act 2006.

BASIS FOR OPINION

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

CONCLUSIONS RELATING TO GOING CONCERN

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

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

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

OTHER INFORMATION

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in

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the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

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

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

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

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

- We have considered the nature of the sector, control environment and financial performance;
- We have considered the results of enquiries with management and trustees in relation to their own identification and assessment of the risk of irregularities within the entity; and
- We have reviewed the documentation of key processes and controls and performed walkthroughs of transactions to confirm that the systems are operating in line with documentation.

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

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

Our procedures to respond to risks identified included the following:

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

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

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

USE OF OUR REPORT

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

Andrew Wood FCCA (Senior Statutory Auditor) for and on behalf of
Bishop Fleming LLP Chartered Accountants Statutory Auditors,
1-3 College Yard, Worcester, WR1 2LB

15th November 2022

BRITISH INSTITUTE OF LEARNING DISABILITIES

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

| | Note | Unrestricted £ | 2022 Restricted £ | Total £ | Unrestricted £ | 2021 Restricted £ | Total £ |
|--|-------------|---------------------------|----------------------------------|--------------------|---------------------------|----------------------------------|--------------------|
| Income From: | | | | | | | |
| Donations & Legacies | 3 | - | 138,910 | 138,910 | 157,384 | 76,000 | 233,384 |
| Charitable Activities | 4 | 1,852,823 | - | 1,852,823 | 1,082,147 | 62,497 | 1,144,644 |
| Other trading activities | 5 | - | - | - | 3,182 | - | 3,182 |
| Investments | 6 | 560 | - | 560 | 81 | - | 81 |
| Total Income | | 1,853,383 | 138,910 | 1,992,293 | 1,242,794 | 138,497 | 1,381,291 |
| Expenditure on: | | | | | | | |
| Charitable Activities | 7 | 1,794,311 | 146,532 | 1,940,843 | 1,049,627 | 115,299 | 1,164,926 |
| Total Expenditure | | 1,794,311 | 146,532 | 1,940,843 | 1,049,627 | 115,299 | 1,164,926 |
| Net (expenditure) before net gains / (losses) on investments | | 59,072 | (7,622) | 51,450 | 193,167 | 23,198 | 216,365 |
| Net gains/ (losses) on Investments | | 4,295 | - | 4,295 | 19,082 | - | 19,082 |
| Transfers between funds | | | | | (417) | 417 | |
| Net movement in funds in the year | | 63,367 | (7,622) | 55,745 | 211,832 | 23,615 | 235,447 |
| Funds at the beginning of the year | | 262,740 | 26,475 | 289,215 | 50,908 | 2,860 | 53,768 |
| Funds at the end of the Year | | 326,107 | 18,853 | 344,960 | 262,740 | 26,475 | 289,215 |

BRITISH INSTITUTE OF LEARNING DISABILITIES

**CONSOLIDATED BALANCE SHEET
AS AT 31 MARCH 2022**

COMPANY NUMBER: 02804429

| | Note | Group | | Charity | |
|--|-----------|------------------|------------------|------------------|------------------|
| | | 2022 | 2021 | 2022 | 2021 |
| | | £ | £ | £ | £ |
| Fixed Assets | | | | | |
| Tangible assets | 12 | 9,720 | 7,868 | 9,720 | 7,868 |
| Investments | 13 | 54,199 | 49,904 | 54,199 | 49,904 |
| | | <u>63,919</u> | <u>57,772</u> | <u>63,919</u> | <u>57,772</u> |
| Current Assets | | | | | |
| Stocks | 14 | 6,873 | 42,547 | 6,873 | 39,779 |
| Debtors | 15 | 1,020,013 | 892,629 | 908,808 | 873,894 |
| Cash at Bank & in Hand | 18 | 1,712,415 | 1,205,457 | 1,357,375 | 1,055,102 |
| | | <u>2,739,302</u> | <u>2,140,633</u> | <u>2,273,056</u> | <u>1,968,775</u> |
| Creditors: Amount Falling due within one year | 16 | (2,458,261) | (1,909,190) | (2,101,372) | (1,767,930) |
| Net Current Assets | | <u>281,041</u> | <u>231,443</u> | <u>171,684</u> | <u>200,845</u> |
| Net Assets | | <u>344,960</u> | <u>289,215</u> | <u>235,063</u> | <u>258,617</u> |
| Charity funds | 19 | | | | |
| Restricted income funds | | 18,853 | 26,475 | 18,436 | 26,058 |
| Unrestricted income funds | | | | | |
| Designated | | 60,000 | - | - | - |
| Undesignated | | 266,107 | 262,740 | 217,167 | 232,559 |
| Total funds | | <u>344,960</u> | <u>289,215</u> | <u>235,063</u> | <u>258,617</u> |

The financial statements were approved and authorised for the issue by the Trustees on 21st October 2022 and signed on their behalf:

Teresa Sargent
Trustee

The notes on pages 18 to 30 form part of these financial statements.

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**CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022**

| | Note | 2022 | 2021 |
|---|----------------|-------------------------|-------------------------|
| | | £ | £ |
| Cash Flows from Operating Activities | | | |
| Net cash provided by/ (Used in) Operating activities | | 516,007 | 851,778 |
| Cash Flows from Investing Activities | | | |
| Dividends and interest from investments | 560 | | 81 |
| Purchase of fixed assets | <u>(9,609)</u> | <u>(4,389)</u> | |
| | | (9,049) | (4,308) |
| Net Cash provided by/ (Used in) Investing Activities | | 506,958 | 847,470 |
| Change in cash & Cash Equivalents in the year | | <u>506,958</u> | <u>847,470</u> |
| The Funds of the Charity | | | |
| Cash and cash equivalents at the beginning of the year | | 1,205,457 | 357,988 |
| Cash and cash equivalents at the end of the year | | <u><u>1,712,415</u></u> | <u><u>1,205,457</u></u> |

BRITISH INSTITUTE OF LEARNING DISABILITIES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. GENERAL INFORMATION

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

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

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

2. ACCOUNTING POLICES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006..

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

British Institute of Learning Disabilities meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

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

2.2 GOING CONCERN

After reviewing the group's forecasts and projections, the Trustees consider that the organisation is better placed to manage the business risks it faces. This position is supported by an improving cash flow, a sufficient level of reserves, and the increasing ability to retain and secure new services. The Trustees therefore have a reasonable expectation that the organisation has sufficient resources to continue in operational existence for the future and believe that there are no material uncertainties that call into doubt the ability of the organisation to continue as a going concern. The organisation therefore continues to adopt the going concern basis in preparing its consolidated financial statements.

2.3 INCOME

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

Grant income is recognised when there is entitlement to the grant, virtual certainty that it will be received and sufficient measurability of the amount. Income is recognised in line with satisfaction of

BRITISH INSTITUTE OF LEARNING DISABILITIES

any performance related conditions that may be attached. Unspent grants are shown on the Balance Sheet.

2.4 EXPENDITURE

Charitable and Other Expenditure

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

Allocation of Costs

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

2.5 GOVERNMENT GRANTS

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

2.6 TANGIBLE FIXED ASSETS AND DEPRECIATION

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

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

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

Depreciation is provided on the following basis: -

- Fixtures and fittings 25% (previously 10%)
- Computer equipment 33%

2.7 INVESTMENTS

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

2.8 STOCKS

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

2.9 DEBTORS

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

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2.10 CASH AT BANK AND IN HAND

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

2.11 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.12 FINANCIAL INSTRUMENTS

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

2.13 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

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

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

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

3. INCOME FROM DONATIONS AND LEGACIES

| | 2022 | | | 2021 | | |
|-------------------|--------------|------------|---------|--------------|------------|---------|
| | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| | £ | £ | £ | £ | £ | £ |
| Grants | - | 138,910 | 138,910 | 139,202 | 76,000 | 215,202 |
| Government grants | - | - | - | 18,182 | - | 18,182 |
| | - | 138,910 | 138,910 | 157,384 | 76,000 | 233,384 |

BRITISH INSTITUTE OF LEARNING DISABILITIES

4. INCOME FROM CHARITABLE ACTIVITIES

| | 2022 | | | 2021 | | |
|--------------------------------------|-------------------|-----------------|------------------|-------------------|-----------------|------------------|
| | Unrestricted £ | Restricted £ | Total £ | Unrestricted £ | Restricted £ | Total £ |
| Conferences, Training & Publications | 1,496,849 | - | 1,496,849 | 714,060 | - | 714,060 |
| Membership & Subscriptions | 82,754 | - | 82,754 | 85,707 | - | 85,707 |
| Consultancy Service | 273,220 | - | 273,220 | 282,380 | 62,497 | 344,877 |
| | 1,852,823 | - | 1,852,823 | 1,082,147 | 62,497 | 1,144,644 |

5. INCOME FROM OTHER TRADING ACTIVITIES

| | 2022 | | | 2021 | | |
|-----------------------|-------------------|-----------------|------------|-------------------|-----------------|--------------|
| | Unrestricted £ | Restricted £ | Total £ | Unrestricted £ | Restricted £ | Total £ |
| Room Hire & Royalties | - | - | - | 3,182 | - | 3,182 |
| Total income | - | - | - | 3,182 | - | 3,182 |

6. INVESTMENT INCOME

| | 2022 | | | 2021 | | |
|--------------------------|-------------------|-----------------|------------|-------------------|-----------------|------------|
| | Unrestricted £ | Restricted £ | Total £ | Unrestricted £ | Restricted £ | Total £ |
| Income from investments | 560 | - | 560 | 81 | - | 81 |
| Investment Income | 560 | - | 560 | 81 | - | 81 |

BRITISH INSTITUTE OF LEARNING DISABILITIES

7. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

| | Restricted | Unrestricted | Support Costs | 2022 Total |
|----------------------------|----------------|------------------|------------------|------------------|
| | £ | £ | £ | £ |
| Learning Services | - | 1,111,361 | 295,566 | 1,406,927 |
| Membership & Subscriptions | - | 39,789 | 11,368 | 51,157 |
| Consultancy Services | - | 238,763 | 64,418 | 303,181 |
| Governance | - | 25,467 | 7,579 | 33,046 |
| Grants & Projects | 146,532 | - | - | 146,532 |
| Total expenditure | 146,532 | 1,415,380 | 378,931 | 1,940,843 |

| | Restricted | Unrestricted | Support Costs | 2021 Total |
|----------------------------|----------------|----------------|------------------|------------------|
| | £ | £ | £ | £ |
| Learning Services | - | 528,274 | 262,673 | 790,947 |
| Membership & Subscriptions | - | 41,263 | 23,506 | 64,769 |
| Consultancy Services | - | 102,598 | 58,446 | 161,044 |
| Governance | - | 20,420 | 12,447 | 32,867 |
| Grants & Projects | 115,299 | - | - | 115,299 |
| Total expenditure | 115,299 | 692,555 | 357,072 | 1,164,926 |

BRITISH INSTITUTE OF LEARNING DISABILITIES

8. ANALYSIS OF SUPPORT COSTS

| | 2022 | 2021 |
|---|----------------|----------------|
| | £ | £ |
| Staffing | 166,950 | 208,812 |
| Travel & Subsistence | 4,109 | 3,801 |
| Professional & Consulting Fees | 76,882 | 9,222 |
| Printing, Postage, Stationery, IT & Telephone | 15,288 | 11,258 |
| Staff Training & Development | 5,173 | 4,411 |
| Resources | 2,117 | 2,816 |
| Operating Leases | - | 215 |
| Provisions & Catering | 125 | 203 |
| Recruitment | 13,015 | - |
| Insurances | 5,263 | 7,473 |
| Depreciation | 7,757 | 17,552 |
| Maintenance | 32,194 | 19,541 |
| Premises | 33,519 | 56,046 |
| Website | 8,278 | 8,766 |
| Sundries | 8,261 | 6,956 |
| | <u>378,931</u> | <u>357,072</u> |

9. AUDITORS' REMUNERATION

| | 2022 | 2021 |
|---|------------|--------------|
| | £ | £ |
| Auditors' remuneration for annual audit of Charity accounts | 9,250 | 8,700 |
| Fees Payable to the auditor in respect of: - | | |
| Independent examination of subsidiary charity accounts | 2,700 | 2,550 |
| Non-audit services | <u>550</u> | <u>2,000</u> |

10. STAFF COSTS

Staff cost were as follows: -

| | 2022 | 2021 |
|---|----------------|----------------|
| | £ | £ |
| Salaries and wages | 660,882 | 546,612 |
| Social security costs | 60,614 | 52,245 |
| Employer's contribution to defined contribution pension schemes | <u>44,250</u> | <u>42,352</u> |
| | <u>765,746</u> | <u>641,209</u> |

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

| 2022 | 2021 |
|-------------|-------------|
| 24 | 22 |

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

| | 2022 | 2021 |
|---------------------|-------------|-------------|
| £100,001 - £110,000 | 1 | - |
| £90,001 - £100,000 | - | 1 |

11. TRUSTEES' REMUNERATION AND EXPENSES

| | 2022 | 2021 |
|------------------------|-------------|-------------|
| | £ | £ |
| Trustees' remuneration | - | - |
| Trustees' expenses | 760 | - |
| | <u>760</u> | <u>-</u> |

12. TANGIBLE FIXED ASSETS

GROUP

| | Fixtures, Fittings & Plant | Office Equipment | Total |
|-----------------------|---|-----------------------------|----------------|
| | £ | £ | £ |
| Cost | | | |
| As at 1st April 2021 | 64,389 | 137,029 | 201,418 |
| Additional | - | 9,609 | 9,609 |
| At 31st March 2022 | <u>64,389</u> | <u>146,638</u> | <u>211,027</u> |
| Depreciation | | | |
| As at 1st April 2021 | 59,892 | 133,658 | 193,550 |
| Charge for Year | 4,497 | 3,260 | 7,757 |
| At 31st March 2022 | <u>64,389</u> | <u>136,918</u> | <u>201,307</u> |
| Net Book Value | | | |
| As at 31st March 2022 | <u>0</u> | <u>9,720</u> | <u>9,720</u> |
| As at 1st April 2021 | <u>4,497</u> | <u>3,371</u> | <u>7,868</u> |

BRITISH INSTITUTE OF LEARNING DISABILITIES

CHARITY

| | Fixtures, Fittings & Plant | Office Equipment | Total |
|-----------------------|----------------------------------|---------------------|---------|
| | £ | £ | £ |
| Cost | | | |
| As at 1st April 2021 | 64,389 | 137,029 | 201,418 |
| Additional | - | 9,609 | 9,609 |
| At 31st March 2022 | 64,389 | 146,638 | 211,027 |
| Depreciation | | | |
| As at 1st April 2021 | 59,892 | 133,658 | 193,550 |
| Charge for Year | 4,497 | 3,260 | 7,757 |
| At 31st March 2022 | 64,389 | 136,918 | 201,307 |
| Net Book Value | | | |
| As at 31st March 2022 | 0 | 9,720 | 9,720 |
| As at 1st April 2021 | 4,497 | 3,371 | 7,868 |

13. FIXED ASSETS INVESTMENTS

GROUP

| | Value £ |
|---------------------------------|------------|
| Valuation as at 1st April 2021 | 49,904 |
| Increase in Value | 4,295 |
| Valuation as at 31st March 2022 | 54,199 |

CHARITY

| | Value £ |
|---------------------------------|------------|
| Valuation as at 1st April 2021 | 49,904 |
| Increase in Value | 4,295 |
| Valuation as at 31st March 2022 | 54,199 |

BRITISH INSTITUTE OF LEARNING DISABILITIES

14. STOCKS

| | 2022 | 2021 |
|------------------------|--------------|---------------|
| | £ | £ |
| Finished Goods - Books | <u>6,873</u> | <u>42,547</u> |

15. DEBTORS

| | Group | | Charity | |
|------------------------------------|------------------|----------------|----------------|----------------|
| | 2022 | 2021 | 2022 | 2021 |
| | £ | £ | £ | £ |
| Trade debtors | 1,014,255 | 829,449 | 759,529 | 699,228 |
| Provision for doubtful debts | (30,169) | - | (30,169) | - |
| Amounts owed by group undertakings | - | - | 145,381 | 111,037 |
| Other debtors | - | 16,695 | - | 19,911 |
| Prepayments & Accrued Income | 35,927 | 46,485 | 34,067 | 43,718 |
| | <u>1,020,013</u> | <u>892,629</u> | <u>908,808</u> | <u>873,894</u> |

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | Group | | Charity | |
|----------------------------|------------------|------------------|------------------|------------------|
| | 2022 | 2021 | 2022 | 2021 |
| | £ | £ | £ | £ |
| Trade creditors | 67,874 | 69,036 | 67,874 | 69,038 |
| Taxation & social security | 145,966 | 117,001 | 110,929 | 71,111 |
| Other creditors | 125,297 | 13 | 82,593 | 12 |
| Accruals | 216,887 | 136,657 | 206,518 | 134,156 |
| Deferred income | 1,902,237 | 1,586,483 | 1,633,458 | 1,493,613 |
| | <u>2,458,261</u> | <u>1,909,190</u> | <u>2,101,372</u> | <u>1,767,930</u> |

17. DEFERRED INCOME

| | Group | | Charity | |
|---------------------------------------|------------------|------------------|------------------|------------------|
| | 2022 | 2021 | 2022 | 2021 |
| | £ | £ | £ | £ |
| Balance at beginning of year | 1,586,483 | 832,470 | 1,493,613 | 756,941 |
| Amount released to income in the year | (1,433,263) | (861,998) | (1,050,015) | (786,469) |
| Amount deferred in the year | 1,749,017 | 1,616,011 | 1,189,860 | 1,523,141 |
| Balance at year end | <u>1,902,237</u> | <u>1,586,483</u> | <u>1,633,458</u> | <u>1,493,613</u> |

BRITISH INSTITUTE OF LEARNING DISABILITIES

18. FINANCIAL INSTRUMENTS

| | Group | | Charity | |
|--|--------------|-------------|----------------|-------------|
| | 2022 | 2021 | 2022 | 2021 |
| | £ | £ | £ | £ |
| Financial assets measured at fair value through income & expenditure | 1,712,415 | 1,205,457 | 1,357,375 | 1,055,102 |

Financial assets measured at fair value through income and expenditure comprise of cash at bank and in hand.

19. MOVEMENT IN FUNDS

| | As at 1st April 2021 | Income & gains | Expenditure & losses | Transfers | As at 31st March 2022 |
|---------------------------------|---------------------------------|-------------------------------|-------------------------------------|------------------|--------------------------------------|
| | £ | £ | £ | £ | £ |
| Restricted fund: | 26,475 | 138,910 | (146,532) | - | 18,853 |
| Unrestricted funds: | | | | | |
| Designated funds | - | - | - | 60,000 | 60,000 |
| General fund | 262,740 | 1,853,383 | (1,814,304) | (60,000) | 266,107 |
| Total Unrestricted funds | 262,740 | 1,853,383 | (1,814,304) | - | 326,107 |
| Total funds | 289,215 | 1,992,293 | (1,960,836) | - | 344,960 |

| | As at 1st April 2020 | Income & gains | Expenditure & losses | Transfers | As at 31st March 2021 |
|---------------------------------|---------------------------------|-------------------------------|-------------------------------------|------------------|--------------------------------------|
| | £ | £ | £ | £ | £ |
| Restricted fund: | 2,860 | 138,497 | (115,299) | 417 | 26,475 |
| Unrestricted funds: | | | | | |
| General fund | 50,908 | 1,261,876 | (1,049,627) | (417) | 262,740 |
| Total Unrestricted funds | 50,908 | 1,261,876 | (1,049,627) | (417) | 262,740 |
| Total funds | 53,768 | 1,400,373 | (1,164,926) | - | 289,215 |

BRITISH INSTITUTE OF LEARNING DISABILITIES

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Current Year

| | General unrestricted | Designated funds | Restricted fund | Total Funds |
|---------------------------|-------------------------|---------------------|--------------------|-------------|
| | £ | £ | £ | £ |
| Tangible fixed assets | 9,720 | - | - | 9,720 |
| Investments | 54,199 | - | - | 54,199 |
| Net current assets | 262,188 | 60,000 | 18,853 | 281,041 |
| Net assets at end of year | 326,107 | 60,000 | 18,853 | 344,960 |

Prior Year

| | General unrestricted | Designated funds | Restricted fund | Total Funds |
|---------------------------|-------------------------|---------------------|--------------------|-------------|
| | £ | £ | £ | £ |
| Tangible fixed assets | 7,868 | - | - | 7,868 |
| Investments | 49,904 | - | - | 49,904 |
| Net current assets | 204,968 | - | 26,475 | 231,443 |
| Net assets at end of year | 262,740 | - | 26,475 | 289,215 |

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

| | 2022 £ | 2021 £ |
|---|-----------|-----------|
| Net income for the reporting period <i>(as per the statement of financial activities)</i> | 61,626 | 235,447 |
| Depreciation Charges | 7,756 | 17,552 |
| (Gains) on Investments | (4,295) | (19,082) |
| Dividends & interest from investments | (560) | (81) |
| Decrease in stocks | 35,674 | 6,939 |
| (Increase) in debtors | (100,033) | (88,790) |
| Increase in creditors | 515,839 | 699,793 |
| Net cash (used in)/ provided by operating activities | 516,007 | 851,778 |

BRITISH INSTITUTE OF LEARNING DISABILITIES

22. ANALYSIS OF CASH AND CASH EQUIVALENTS

| | At 1st April 2021 | Cash Flows | Other Changes | At 31st March 2022 |
|--|----------------------|----------------|------------------|--------------------------|
| | £ | £ | £ | £ |
| Cash at bank in hand | 1,205,457 | 506,958 | - | 1,712,415 |
| Total Cash & Cash equivalents | 1,205,457 | 506,958 | - | 1,712,415 |

23. PENSION COMMITMENTS

All the employees within the group are employed by the parent company. The company operates a defined contribution pension scheme available to most of its permanent employees. The scheme funds are administered by Trustees and are independent of the company's finances. During the year, employer contributions totalling £44,250 (2021: £42,352) were made. There were no contributions (2021: £3,607) payable to the fund at the balance sheet date.

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

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

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

24. OPERATING LEASE COMMITMENTS

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

| | Property | |
|--------------------|---------------|--------------|
| | 2022 | 2021 |
| | £ | £ |
| Less than one year | 12,302 | 7,225 |
| One to five years | 24,976 | - |
| | <u>37,278</u> | <u>7,225</u> |

The assumed rate of interest was 1.5%. The operating lease is for the Group and the Charity.

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25. RELATED PARTY TRANSACTIONS

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

Bild ACT - Bild receives income from Bild ACT for shared services received via a service level agreement. During the period income received totaled £308,528 (2021: £202,631), of this amount £59,046 (2021: £nil) has been charged to increase group reserves. At 31 March 2022, £102,703 (2021: £76,194) was outstanding.

Bild RRN - Bild receives income from Bild RRN for shared services received via a service level agreement. During the period income received totaled £107,468 (2021: £86,086). At 31 March 2022, £23,343 (2021: £34,843) was outstanding.

Bild ACT pays Bild RRN by way of a licensing agreement for the certification scheme. During the period, payments totaled £124,157 (2021: £64,965). At 31 March 2022, £15,912 (2021: £35,930) was outstanding.

There were no other payments to related parties during the year (2021: Nil).