

Registered Company Number: 11741006

Registered Charity Number: 1187984

BILD RESTRAINT REDUCTION NETWORK

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

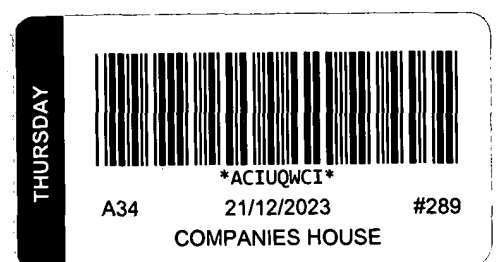


BILD RESTRAINT REDUCTION NETWORK

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Reference and Administrative Details of the Charity, Its Trustees and Advisors for the Year Ended 31st March 2023

Trustees	David Atkinson Agnes Boyd Joy Duxbury Benjamin Higgins, Chief Executive Ajibola Lewis Salli Midgley Elizabeth Morrison David O'Brien (Appointed 04/10/2022) Bengi O'Reilly Brodie Paterson
Company registered number	11721006
Charity registered number	1187984
Principal office	Birmingham Research Park 97 Vincent Drive Birmingham B15 2SQ
Chief executive officer	Benjamin Higgins
Accountants	Sayer Vincent LLP Invicta House 108 – 114 Golden Lane London EC1Y 0TL

Trustees' Report for the Year Ended 31st March 2023

The Trustees present their annual report together with the financial statements of the Bild Restraint Reduction Network for the year 1 April 2022 to 31 March 2023.

Objectives and activities

The Restraint Reduction Network (RRN) is a registered charity with an ambitious vision 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.

We seek to create a culture of respect for human rights across services; we want services to be safe, dignified and respect people's autonomy and wellbeing. As a network of committed organisations and individuals, the RRN works towards this mission by sharing learning, developing quality standards and practical tools to support restraint reduction, and by working across sectors to promote culture change.

The RRN Training Standards are endorsed by a wide range of professional bodies. The NHS (England) contract requires all providers of mental health and learning disability services to ensure all relevant staff receive training in restrictive practices that is certified as complying with the RRN Training Standards and the Care Quality Commission (CQC) expects providers to only use training that is certified as complying with the RRN Training Standards.

The Charity's objects are restricted specifically, in each case only for the public benefit to advance education and research relating to learning disabilities, autism or mental health in order to improve support for persons with such disabilities.

The RRN was commissioned by Plena Inclusion in Spain to provide consultancy services supporting their restraint reduction activity. Over the 2022/2023 period, the RRN was further commissioned to deliver projects by NHSE, CQC, and Welsh government - including creating resources on restraint inequalities, patient information relating to the Mental Health (Use of Force) Act and psychological restraint. These projects were led by RRN Manager Alexis Quinn.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

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b. Reserves policy

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

The reserves policy is set on an individual charity basis, as well as a Group basis for the consolidated financial statements of The British Institute of Learning Disabilities. The policies were updated and approved by Trustees in March 2023.

It has been agreed that target free reserves for each of the group charities should be set at no more than three months of full budgeted operational costs including restricted expenditure. Group reserves policy states that any charity with more than three months' worth of free reserves will contribute the excess to the group reserves, which is set at a maximum of nine months' worth of group budgeted expenditure for the coming year.

Reserves for RRN totaled £126.6k as at 31st March 2023 (2022: £72.7k), of which free reserves totaled £66.6k (2022: £12.7k), with the remaining £60k (2022: £60k) held in a designated reserve.

At 31st March 2023, total consolidated reserves stood at £493k (2022: £345k), of which free reserves totaled £418 (2021: £262k), calculated as follows:

	2023	2022
	£	£
Reserves	492,882	344,960
Less unrestricted fixed assets	(56,397)	(63,919)
Less restricted funds	(18,853)	(18,853)
Free reserves	<u>417,632</u>	<u>262,188</u>

The reserves policy is continually reviewed by the Trustees at a minimum of each financial year. The policy has been re-written and updated to meet the current requirements of the group and to provide a more robust assessment of the current reserves situation. The next date for review of the policy is February 2024.

c. Results for the Year

The total surplus for the period amounted to £53,844 (2022: deficit of £18,611). In summary:

- Unrestricted income totaled £490,318 (2022: £215,687). Unrestricted expenditure totaled £436,474 (2022: £234,298).

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d. Risk Management

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

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

The challenging environment within the Social Care sector continues to remain a key risk to Bild, in particular the tightening of funding from the central government. We aim to mitigate this risk by seek additional income streams and contracts from non-governmental services, while expanding our qualifications offering to include new subjects.

We also continue to work with our customers to deliver high quality and flexible training around their specific needs, which might be caused by a recruitment and retention challenge for the sector as a whole. We have seen an increase in the move away from group workplace training towards more individual accredited training.

The trustees also recognise that given the current sector volatility, Bild has to maintain a minimum level of fund, so as to meet all of our contracted obligations. This has meant that a revised reserves policy has been instigated to ensure that the group charities all have 3 months' worth of reserves.

Statement of Trustees' Responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles of the Charities SORP.
- make judgments and accounting 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 Charity will continue in business.

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

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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.

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

Approved by the Trustees on 20th October 2023

And signed on their behalf

A handwritten signature in black ink, appearing to read 'D O'Brien', with a large loop at the start and a horizontal line at the end.

David O'Brien
Trustee

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INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

Independent examiner's report to the trustees of Bild Restraint Reduction Network

I report to the trustees on my examination of the accounts of Bild Restraint Reduction Network for the year ended 31 March 2023.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the Company you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011 ('the 2011 Act').

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accounts in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2 The accounts do not accord with those records; or
- 3 The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Fleur Holden

The Institute of Chartered Accountants in England and Wales

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

Date: 14 December 2023

Statement of Financial Activities for the Year Ended 31st March 2023

		2023		2022
	Note	Unrestricted £	Total £	Total £
Income From:				
Donations & Legacies	3	-	-	24,965
Charitable Activities	4	490,318	490,318	190,722
Total Income		490,318	490,318	215,687
Expenditure on:				
Charitable Activities	5	436,474	436,474	234,298
Total Expenditure		436,474	436,474	234,298
Net movement in funds in the year		53,844	53,844	(18,611)
Funds at the beginning of the year	12	72,740	72,740	91,351
Funds at the end of the Year		126,584	126,584	72,740

The Statement of Financial Activities includes all gains and losses recognised in the year. The notes on pages 9 to 16 form part of these financial statements.

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Balance Sheet as at 31st March 2023**Company Registration: 11741006**

	Note	2023 £	2022 £
Current Assets			
Debtors	8	42,420	13,923
Prepayments & Accrued Income		-	17,771
Cash at Bank & in Hand		339,772	117,966
		<u>382,191</u>	<u>149,660</u>
Creditors: Amount Falling due within one year	9	<u>(255,608)</u>	<u>(76,920)</u>
Net Current Assets		126,584	72,740
Net Assets		<u>126,584</u>	<u>72,740</u>
Charity funds			
Restricted income funds		-	-
Unrestricted income funds	Designated	60,000	60,000
Unrestricted income funds	Undesignated	66,584	12,740
Total funds		<u>126,584</u>	<u>72,740</u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies' regime.

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



David O'Brien, Trustee

The notes on pages 11 to 18 form part of these financial statements.

Statement of Cash Flows for the Year Ended 31st March 2023

	Note	2023	2022
		£	£
Cash Flows from Operating Activities	14	221,806	48,443
Net cash provided by/ (Used in) Operating activities			
Net Cash provided by/ (Used in) Investing Activities		221,806	48,443
Change in cash & Cash Equivalents in the year		<u>221,806</u>	<u>48,443</u>
 The Funds of the Charity			
Cash and cash equivalents at the beginning of the year		117,966	69,523
Cash and cash equivalents at the end of the year	15	<u>339,772</u>	<u>117,966</u>

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

1. General Information

Bild Restraint Reduction Network is a charitable company limited by guarantee incorporated in England & Wales.

The registered office is Birmingham Research Park, 97 Vincent Drive, Birmingham, B15 2SQ. The Charity is registered as a Charity, number 1187984, with the Charity Commission.

2. Accounting Policies

2.1 Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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.

Bild Restraint Reduction Network 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.

2.2 Going Concern

After reviewing the Charity'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 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 financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 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.

2.6 Debtors

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

2.7 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.

2.8 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.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

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2.9 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.

2.10 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 Charity and which have not been designated for other purposes.

3. Income from Donations and Legacies

	2023		2022	
	Unrestricted	Total	Unrestricted	Total
	£	£	£	£
Grants	-	-	24,965	24,965
	-	-	24,965	24,965

4. Income from Charitable Activities

	2023		2022	
	Unrestricted	Total	Unrestricted	Total
	£	£	£	£
Conferences, Training & Consultancy	490,318	490,318	190,722	190,722
	490,318	490,318	190,722	190,722

5. Analysis of Expenditure on Charitable Activities

	Unrestricted	Total	Unrestricted	Total
	Funds	Funds	Funds	Funds
	2023	2023	2022	2022
	£	£	£	£
Conferences, Training & Consultancy	434,174	434,174	232,386	232,386
Governance	2,300	2,300	1,912	1,912
	436,474	436,474	234,298	234,298

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6. Independent Examiner's Remuneration

	2023	2022
	£	£
Fees payable to the Charity's independent examiner		
Examination of annual accounts	1,550	1,350
Under accrual for previous year	-	-
Other services	550	500

7. Trustees' Remuneration and Expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, £556 Trustee expenses have been incurred (2022 - £NIL).

8. Debtors

	2023	2022
	£	£
Trade debtors	29,914	-
Amounts owed by group undertakings	12,506	29,835
Prepayments	-	1,860
	<u>42,420</u>	<u>31,695</u>

9. Creditors: Amounts Falling due within One Year

	2023	2022
	£	£
Amounts owed to group undertakings	89,166	66,047
Taxation	(200)	-
Deferred Income	125,483	8,300
Accruals	31,609	2,573
	<u>246,058</u>	<u>41,993</u>

10. Deferred Income

	2023	2022
	£	£
Balance at beginning of year	8,300	-
Amount released to income in the year	(8,300)	-
Amount deferred in the year	125,483	8,300
Balance at year end	<u>125,483</u>	<u>8,300</u>

Deferred income is a mixture of qualifications and project work that has been carried forward to next financial year and will be recognized in the next financial year.

11. Financial Instruments

	2023	2022
	£	£
Financial Assets		
Financial assets measured at Fair Value	339,772	117,966
	<u>339,772</u>	<u>117,966</u>

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

12. Movement in Funds

	At 1st April 2022	Income & gains	Expenditure & losses	At 31st March 2023
	£	£	£	£
Unrestricted funds:				
General fund	72,740	490,318	(436,474)	126,584
Total funds	<u>72,740</u>	<u>490,318</u>	<u>(436,474)</u>	<u>126,584</u>

	At 1st April 2021	Income & gains	Expenditure & losses	At 31st March 2022
	£	£	£	£
Unrestricted funds:				
General fund	91,351	215,687	(234,298)	72,740
Total funds	<u>91,351</u>	<u>215,687</u>	<u>(234,298)</u>	<u>72,740</u>

13. Analysis of Net Assets Between Funds

	General unrestricted	Designated	Total Funds
	£	£	£
Net current assets	66,584	60,000	126,584
Net assets at end of year	<u>66,584</u>	<u>60,000</u>	<u>126,584</u>

14. Reconciliation of Net Income to Cash Flows from Operating Activities

	2023	2022
	£	£
Net income for the reporting period	53,844	(18,611)
<i>(as per the statement of financial activities)</i>		
Decrease in stocks	-	2,768
(Increase)/ Decrease in debtors	(10,726)	29,359
Increase in creditors	178,688	34,928
Net cash (used in)/ provided by operating activities	<u>221,806</u>	<u>48,443</u>

15. Analysis of Cash and Cash Equivalents

	At 1st April 2022	Cash Flows	Other Changes	At 31st March 2023
	£	£	£	£
Cash at bank in hand	117,966	221,806	-	339,772
Total Cash & Cash equivalents	<u>117,966</u>	<u>221,806</u>	<u>-</u>	<u>339,772</u>

16. Designates Funds

£60,000 (2022: £Nil) has been designated to produce the Restraint Reduction Network updated training standard. The training stand will then be adopted by a number of external organizations. It is the Trustees' intention to review and update the stand every 3 years or as is deemed necessary. The update to the second version of the standard is in addition to the normal operations and should be completed by the end of the 2024 financial year.

17. Controlling Party

The ultimate parent Charity is The British Institute of Learning Disabilities (Registered Charity Number 1019663). Consolidated financial statements The British Institute of Learning Disabilities are publicly available from its registered office at Birmingham Research Park, 97 Vincent Drive, Birmingham, B15 2SQ.