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A quick note on
this year's report...

This year, more than ever before, we have seen that with commitment, care and nurturing, it's possible for people to flourish even in the toughest of circumstances.

Our Highlight Report aims to reflect that theme, and to highlight how, thanks to the incredible efforts of our colleagues, Brandon, and the people we support, have managed to thrive this year.

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Foreword: Chair and Chief Executive



the latest Government guidance and best practice at pace. Throughout these significant changes in the ways we work, high-quality, person-centred support has remained at the heart of all we do.

From securing essential testing in the early stages of the pandemic to ensuring access to vaccines, we have also worked tirelessly to ensure the people we support, and our staff, are protected throughout this pandemic.

Having a common purpose during this most challenging of years has also brought about many positives, which we will strive to learn from and maintain as we begin to return to a more ordinary life.

It is also thanks to the dedication and resilience of our colleagues that we have made great progress on our work to strengthen Brandon's foundations, and ensure that as an organisation we are able to deliver support as effectively and flexibly as possible, both now and in the future. This has been underpinned by a robust financial performance. These two things mean that we are in the ideal place to use the year ahead to co-produce a new, longer-term strategy that will enable us to support even more people to live free in the future.

We are delighted to share our Highlight Report and Financial Statements for the financial year 2020/21.

The COVID-19 pandemic meant this year was one like no other. Of course, responding to the crisis and keeping the people we support safe and protected from the virus was our absolute priority. However, the year ended up being about much more than this. Perhaps more than ever, we have worked together, with determination, to achieve our purpose of enabling people to live the lives they choose.

Thanks to the incredible commitment of our colleagues, many of the people we support have done more than just cope with lockdown, they have thrived. We have seen wonderful examples of how Brandon teams continually went the extra mile – from leaving their own families for weeks on end through to bringing in 'donations' from home to create a much-missed charity shop in a back garden.

We are incredibly proud of how staff adapted at an incredible pace, from moving overnight to remote working to implementing



The Directors present their annual report (incorporating the highlight report) and financial statements for the year ended 31 March 2021.

The Directors have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) effective 1 January 2015, and the statutory requirements of the charity's Governing Document, in preparing the annual report and financial statements of the charity.

The Directors confirm they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit, 'Charities and Public Benefit'.

Support type	People*
Accommodation with Support	47
Accommodation with Support & Nursing	28
Children & Families	218
Day Services	134
Enterprises	171
Flexible Support	179
Supported Living	616
Short Breaks (respite)	186

*Please note that some individuals are supported by Brandon in more than one type of support.

About Brandon

Brandon was formed in 1994 by the merger of the Buttress Trust and South Avon Housing Association.

Today, we are an independent charity, existing to enable over 1,500 children, young people and adults with a learning disability, autism or both to live life in the way they choose.

We do that by providing high-quality, person-centred support that focusses on enabling each individual to achieve their dreams and truly live free. This ranges from light-touch enabling services through to 24-hour support.

Headquartered in Bristol, we operate across the south of England and south Midlands, from London through Warwickshire to Cornwall.

Our support is designed and delivered by a team of staff and bank workers of over 2,500 and underpinned by a set of strong core values. We are committed to working with the people we support, and those who surround them, to shape a future where every person with a learning disability will be empowered to live their life to its full potential.

Objects and Activities

Brandon's charitable purpose is 'to benefit the public by the provision of relief to those in need by reason of any form of learning, physical, or sensory disability or mental illness, this relief being provided by all forms of support to enable them to live the lives they choose, and in particular by support in the home, by support in the community and the work place, and by the provision of residential accommodation'.

Purpose & Benefit

Brandon's core business is the provision of support services across the south of England and the Midlands to individuals with a learning disability, autism or both. Around 80% of people we support are over 25 years old, with 20% being children and young people (age 25 and under).

This support is provided in a number of ways, including supported living, accommodation with support and nursing, flexible support, short breaks and a wide range of sessional, social and employment opportunities.

Our ethos is to support people to live as independently as possible and deliver support that enables people to live the lives they choose in their own homes.

During 2020/21 we supported 1,460 individuals with a range of differing needs, including complex health issues, autism, epilepsy and mental health.

Funding for our core services is provided to ensure that the people we support can access our support in line with the identified needs and regardless of their financial circumstances.

The additional activities and opportunities we provide are funded either directly by individuals or jointly with commissioners. In some cases, this is further supported by income from Brandon's enterprises and fundraising.

Focus on... creative communication

Like many of us, Luke, has struggled at times to cope with the pandemic. As Luke's health is vulnerable, visits and activities have been heavily restricted during the pandemic. However, the Eye Gaze technology, introduced by Luke's support team in late 2019, really came into its own during lockdown, opening up a window on a whole new world for Luke, helping him cope with the changes around him. Since he started using Eye Gaze, Luke's personality has shone, he has been able to clearly express his choices and communicate his feelings.

This was noticeably illustrated when his Dad came to visit for the first time when he was safely able to do so. Luke had his Eye Gaze on and went straight to his feelings page to tell his dad that he was happy.

Art has also played an important role in helping Luke navigate the challenges that lockdown presented. Jenni, Luke's mum shared an example of this with us.

"Luke adores leaves and had brought some back to use in a nature project, sticking them to a board and painting them. He had for a little while always wanted company whilst being creative, but this time he was happy to sit surrounded by glue, leaves, and paint. Amazingly, he did not want anyone with him, so happy to take the lids off pots himself and apply glue to whatever was needed."



A Year At A Glance

93
Volunteers

171
People Supported
in our Enterprises

1
New Digital
Rostering
System

We Support
People Aged
Between
7 and 94

47
People Supported
in Accommodation
with Support

8
Finalists at the
Great British
Care Awards

2,018
Employees

28
People Supported in
Accommodation
with Support and
Nursing

218
Supported
Children &
Families

616
People in
Supported
Living

186
People Supported
through
Short Breaks

1,524
People
Supported

Family
& Friends
Were the things that
People We Support
told us makes them
the happiest

1
Covid Secure
Christmas
Market

134
People Supported
through
Day Services

179
People Enabled
with Flexible
Support

24,030
E-learning Courses
Completed by our
Employees and Bank
Workers

508
Bank
Workers

65
All Staff
Briefings

22
Virtual
Roadshows for
Staff Teams

Our Values

Brandon has a clear set of core values, which underpin all we do. Co-produced with people we support and staff, they are interwoven in our approach. From interview questions to support planning, we look for values-based behaviours in everyone who works with us.



Focus on... employment and training

Jonathan Ssetumba, who we support in London, has been employed by another provider as a support worker for six years but wanted a new challenge. His role included supporting people to achieve fitness goals identified in their Personal Care Plan. He also supports people with physical disabilities and assists in the use of support aids and personal equipment.

Team Leader Adele explained: "Jonathan wanted to develop his skills. His passion is working with people and helping them to rehabilitate in the gym."

"Jon decided to do an online physiotherapy assistant course. Despite finding it challenging at times, he persisted with it and completed his course during lockdown."



Positive support during challenging times

We cannot review this financial year without giving significant focus to the global pandemic that has dominated it.

The financial year began just a week after the first UK lockdown. Like every other organisation providing critical social care, Brandon acted quickly and robustly to keep the people we support and our staff safe and well.

By the time the 1st April came around, we were in the midst of reviewing and actioning government guidance on a daily basis. We worked closely with our commissioners to make sure that local approaches were joined up. PPE and infection control equipment was procured, policies were adapted, and processes changed so we were able to respond flexibly and appropriately to the unprecedented circumstances we found ourselves in. As always, at the heart of all of these actions, were the people we support. Keeping them safe and well was our absolute priority.

The situation we all found ourselves in was an evolving one, and as weeks and months went by, we had to collectively remain flexible, creative and resilient in the face of emerging new challenges.

Staff wearing facemasks was a change that some of the people we support found difficult to tolerate at first. Staff teams worked hard to adapt communication routines and find ways for those supported to accept them wearing face masks and eye protection. Ingenious solutions were found, including sourcing clinical grade masks in favourite colours and patterns.

Once safe ways of working had been established, access to testing for people we support became a critical priority. Without this, we risked supported

people bringing COVID-19 back to households, or having to isolate for 14 days as a result of symptoms - an experience which would keep those around them safe, but that had the potential to be incredibly distressing for the individual isolating. Staff teams worked in partnership with our local authority commissioners and health teams to secure this access, before mass testing became easily available to all.

Changing rules and periods of fresh restrictions created more need for adjustment. Making sure our colleagues had access to simple, accessible guidance around this was key and an online COVID-19 information hub, set up at the start of the pandemic, was continually updated with a wealth of accessible multi-media resources for both staff and people we support.

Managing ever-rising cases and the subsequent lockdown in January, coincided with the release of vaccines for health and social care workers. This presented both an opportunity and a challenge for us. Whilst our staff teams were able to access vaccines at pace, initially there was no clear route for the clinically vulnerable people we support to do the same.

We actively joined the lobby for this to change, adding our voice to the national conversation via the National Care Forum and the Voluntary Organisations Disability Group, and locally working with primary health care providers to secure access wherever we could. The subsequent prioritising of vaccinations for people with a learning disability, and its lifesaving impact, was hugely welcome.

The year ended with COVID-19 still with us, but a far greater sense of hope for a return to greater safety and freedom.



Positive support for all

There can be no doubt the COVID-19 pandemic has been challenging for us all. However, for many of the people we support, there were additional challenges. We saw people struggle to fully understand why things had changed and what was expected of them.

Sometimes, confusion and frustration was expressed through their behaviour, perhaps by withdrawing from their support, or hurting themselves or others.

This is where our Positive Behaviour Support (PBS) team stepped in. They work with teams to identify why a behaviour is happening, and develop behaviour support plans to ensure a person's needs are met. The team also provide direct support to staff, recognising that episodes of behaviours can be distressing for everyone involved. Our PBS team told us they were *"struck by the empathy of our staff in seeing the situation from the perspective of the person they support. They recognise that the person's behaviour makes sense given what is happening, but also want to help reduce their distress."*

Offering emotional and wellbeing support to our colleagues wasn't just limited to these debriefs. We set up a range of dedicated wellbeing resources, from a 'wellbeing triage' support team through to access to a 24/7 counselling phone line. Staff were encouraged to share their thoughts and feelings and given safe spaces to do so.

On the lighter side, a regular stream of positive news from staff and people we support kept morale high. Video montages of dance routines, birthday celebrations and clapping for carers were created and shared.

Christmas Markets to Mocktail Bars!

During the various lockdown periods of the last year, support teams have shown huge amounts of initiative and creativity to minimise the impact of missing much-loved activities and routines.

From painting garden sheds with rainbows, to cocktail nights, we saw a wealth of great ideas.

Garden cafés were a common theme, with supported living households recreating their favourite eating spot in their back garden.

A group of housemates in North Somerset transformed their garden shed into a mocktail bar called the Stay Inn and dressed up for a grand opening!

Val missed her routine of going to the charity shop. Her support team sent out an appeal for donated goods and set up their own shop in the summer house of her garden, so her much loved 'trips out' could continue.

One of our registered care houses created a Christmas market, complete with an accordion playing colleague, in their back garden, so people supported there could experience the sights, smells and sounds of the city centre market they have enjoyed in previous years.

Living life in the way you choose

Despite the immediacy of the COVID-19 pandemic, this year saw our support take further strides towards a model that truly enable people to live the lives they choose.

We saw the planned de-registration of two registered care homes, and successful transition of the people living there into supported living accommodation.

We were also very pleased to welcome 23 people into brand new properties, designed with active input from the people who would live there. This included nine young people moving away from family homes for the first time.

Of course, the pandemic meant that plans had to be adapted, but our teams worked closely with supported people, and their family and carers, to make sure that much-anticipated moves could still happen. In Newquay, a supported living home was almost ready for people we support to move in when COVID first struck. Thanks to the combined effort of everyone involved, it was only delayed by two months.

With seven self-contained apartments and one studio apartment, the house is now home to eight young adults. They've enjoyed time at the beach, ventured to the pub and visited the Eden Project!

This year also saw tremendous progress for our newest development, Zion House. With opening planned in May 2021, this ground-breaking development will create a specialist facility for 11 people with dementia and a learning disability. Developed in partnership with Pivotal Housing,



the project will employ a PHD research student from the University of Plymouth, with research informing the Growing Older and Planning Ahead project by the National Institute for Health Research.

September 2020 saw the planned transfer of 10 of our supported living homes in Oxfordshire to new providers as a result of an unsuccessful re-tender. It is always sad for us to say farewell to people we have supported and valued colleagues, and this was no exception. However, we also have a clear obligation to ensure that any disruption is kept to an absolute minimum, and we did this successfully by working closely in partnership with Oxfordshire County Council and the new provider.

In February 2021 we were delighted to be successful in our tender to provide support in 21 new homes Oxfordshire, all supported living.

This means that in May 2021, we will be extending a very warm welcome to 80 new supported people to Brandon, and over 120 new members of staff.



We are very much looking forward to getting to know them all, and enabling the people we support to live the lives they choose.

The close of the year saw Brandon acquire a small, Bristol-based support provider, The Thomas More Project. We had been approached by the charity, who were looking for a larger provider who shared their strong value base to take over their support provision, ensuring its long term sustainability. We're now considering the best ways that we can develop the new services, so they are even better enabled to provide great outcomes for those supported there.

High-quality, person-centred support

In 2020-21, 20 of our 23 registered support services were rated **Good or Outstanding**. Although close to the national average rating, this falls short of our goal of all our services being **Good or Outstanding**, and we have robust action plans in place for those that require improvement.

With CQC inspections pausing at the start of the pandemic for safety reasons, high-quality support remained a critical priority for us. In addition, we needed to ensure that COVID-19 safety measures were being understood and followed by staff. Our internal quality team made 158 focussed audit calls to our support services during COVID, during a period where restrictions meant that in-person visits had to be limited for safety reasons. A good knowledge of COVID guidance and infection control was demonstrated across all areas with 96% of staff spoken to, having a good knowledge of PPE and its appropriate use and disposal.

Focus on... not just coping, but thriving

Ian has autism, and over the years, he's been on the outside looking in. Watching, rather than engaging in most activities.

When the country went into lockdown, Ian's routine abruptly changed. A lot of his usual activities stopped running and he had to spend more time at home. To help him cope better, his team supported him to transform his bedroom into a sanctuary. He started to develop a new routine, and clearly enjoys spending time in his new haven, on his own.

One day, Ian asked if he could join the people he lives with, in a game of dominoes. It might not sound like much but it's something he's never done before!

He continues to surprise his team on a regular basis, taking up new opportunities and expressing his wishes and choices without being prompted. They have no doubt that for Ian, lockdown has been nothing but positive. He's not just coping but thriving!

Valuing people, making lives simpler

As with every other aspect of the way we work, COVID-19 saw us adapt our approach to our people.

We immediately put policies in place that supported the management of COVID-19, including full pay for periods of self-isolation and COVID-related illness.

Along with the vast majority of organisations, our office-based staff had to move to home working in a matter of days and the timeframe on our roll out of Microsoft Teams condensed by around six months!

Staying connected was a critical aspect of our COVID response, as was supporting people to work flexibly wherever possible, as many staff juggled work and family commitments.

Away from COVID, staff continued to complete their training and learning commitments, adapted to ensure they could be delivered safely

during the pandemic. Over 24,000 e-learning courses were completed by staff during this year, which is an incredible achievement.

Our stable financial performance also meant that we were able to award staff a 2% payrise, implemented from 1st April 2021.

This year also saw the early stages of development of a new reward and recognition strategy for staff. Consultation with staff groups was undertaken which will form the basis of a strategy which we will be implementing in 2021/22.

Finally, after a year where the value of support workers has never been more clear, in March, the Supreme Court finally ruled against the minimum wage for workers who sleep overnight in their workplace. We await to see what the impact of this ruling will be in reality, but remain absolutely committed to impressing on our commissioners and Government the importance of fair pay for those who work in our sector.

Focus on... staff commitment

Throughout COVID-19, we have heard many stories that have shown us why valuing our staff is so important to us.

In April, support worker Rebecca was trying to balance the job she loves with protecting her family. Her mum is asthmatic and needed to shield, but as a key worker, Rebecca wanted to continue to help the people she supports through the pandemic.

She decided to try and find alternative accommodation until things calmed down. With bags of determination and the kindness of a stranger she was rewarded for her efforts and secured a holiday let, which the owner generously offered at no charge.

It was more than two months until she got home to her family and, in her own words, being on her own for that long, was a "tough time" but she was relieved to be able to keep her mum safe.

Rebecca's story demonstrates the incredible commitment and personal sacrifice that many of our staff have made in their outstanding response to the pandemic.



Improving and investing in the ways we work

In the year prior to the pandemic, we committed to a programme of work designed to make our organisational foundations stronger. Developed in active consultation with our staff teams, a key element of this was putting the tools, systems and processes in place that made the working lives of our staff as simple and effective as possible. Doing this would mean that we could collectively focus as much time as possible on enabling the people we support to achieve great outcomes.

We called this programme of work **Valuing People, Making Lives Simpler**. At the start of the financial year, it appeared as though the pandemic might well mean a compromise or delay of these plans. However, thanks to the incredible dedication of our staff teams, we have been able to deliver more than 90% of the work that we planned, at the same time as managing our way through the COVID pandemic.

- Development and implementation of two major software systems; Planday (staff rostering) and MS Dynamics (contract management)
- Delivery of a new digital staff portal, providing an accessible information, news, and resource hub for Brandon staff, which they can actively contribute to as colleagues.
- Procurement and initial configuration of a new People Management system, CIPHR, due for launch in late 2021.
- Review and simplification of numerous business processes.
- Implementation of a new risk and assurance framework.

All of these projects have been developed and delivered with input from colleagues working in different roles throughout the organisation, to ensure that what we deliver is fit for purpose and works for all.

Focus on... the impact of easing restrictions

Heather is a team leader nurse at Brandon, who has shared this invaluable view of her own autism and the impact of COVID-19 for people with sensory support needs.

The past year has been challenging in so many ways to every person, but for those living with autism it's had both positives and negatives. Change is difficult at the best of times, but changing rules and restrictions must have led to a level of confusion not experienced by others.

Some of the restrictions, however, would have felt comfortable for many, as the expectations to experience the wider community were no longer an issue.

Whilst the 'neurotypical' world is rejoicing a return to normality, people living with high sensory needs may present behaviours representing the distress of returning to a more stimulating environment.

There's no doubt this is an area that we need to be mindful of as restrictions ease.



Strengthening our foundations

What's next?

Here is a high level summary of progress made against our 'Valuing People, Making Lives Simpler' goals.

Know we're delivering great outcomes for those we support

- Created digital platform to capture and report on achievement of aspirational outcomes.
- Began work on digital support planning solution.

Attract and keep great people

- Comprehensive consultation on reward and recognition strategy (for implementation in 21/22).
- Pay review and uplift for all staff.
- Began work to implement new People & Payroll system.

Develop efficient processes and systems

- Digital rostering and contract management software successfully implemented.
- Process improvements identified and being actioned.

Strengthen Governance

- Risk and assurance framework in place.
- Governance review completed.

Looking to the future

As we write this report, COVID restrictions are easing and over 82 million vaccines have been given in the UK. There still remains a large degree of uncertainty about what the future will hold in relation to COVID-19 and what this will mean to us as a social care provider, and our communities more generally. We can say that we will continue to actively learn from the successes and challenges that the pandemic has presented, to ensure that they inform our work in a positive way in the future.

We also remain committed to completing work set out in Valuing People, Making Lives Simpler strategy, ensuring the progress we have made during the last year is realised into true improvements to the way we work. By the end of next year, we should be a truly digital organisation, ensuring that not only are we fit for the future, but that we are truly effective in the ways we work, and focussing the most resource possible directly on providing high-quality support.

We will also continue the work begun last year to ensure that Brandon is a truly inclusive organisation. We will be actively involving staff throughout Brandon as well as the people we support, to help us get this very important work right.

Developing a new strategy

Now the work to strengthen the foundations of our organisation is nearing completion, the year ahead will see us embarking on the development of a new, longer-term strategy for Brandon. To ensure our plans are the right ones, we intend this to be a truly collaborative process, seeking the views and contributions of all those who are involved in Brandon at every stage. We are truly excited about

setting out our next steps as an organisation, and how we will work to ensure that we can enable even more people with a learning disability to live their lives in the way they choose.

Focus on... inclusion

I was open to Mum about being bullied but not able to express the effect it had. It came to the point of me thinking of harming myself. One day as I sat with my sister, my emotions boiled over. My sister ran to the kitchen to get Mum. I just felt I'd had enough.

After that, I went rock climbing for the first time. It helped move my mind away from the bad memories.

My big turning point was when I attended Gay Pride. In secondary school, I was called gay a lot. It played on my mind, but I bottled it up. Finally, I sought help from a family friend and I went to my first Pride.

Another major turning point was when I moved out to live independently. Living in a supported living house has improved my confidence, skills and I'm more comfortable being who I want to be.



Nurturing a great culture

Creating a great working culture is an essential factor in us being able to deliver the best possible outcomes for the people we support.

This year, we wanted to check in on our progress in this area, after a year of focussed work. Once again, we used the Barrett's Cultural Values Assessment model to get an organisational overview. This took place in June 2020. We were particularly aware that the pandemic was likely to have an impact on results. Ultimately, this proved to be positive, with the vast majority of staff feeling that changes made to help manage COVID-19 had worked well.

This year's results

- Participation increased to 65% of staff (53% in previous year).

- Most common personal values included **Compassion, Caring, Positive Attitude and Honesty.**
- Significant improvement in cultural health overall.
- Absence of potentially limiting values in top ten results.
- Significant reduction in levels of cultural entropy i.e. values which are limiting, and created wasted time and energy.
- 84% of staff felt that the changes we made to manage COVID had worked well.

Once again, surveys were followed up with roadshows, which this year took place virtually. Culture action plans have been updated to reflect what we've learned, and to continue development in this area.



Reference & Administrative Information

Directors / Trustees

J D Adams	Resigned 9 September 2021
M C Bramwell	Appointed 27 April 2021
N P B Bullman (Chair)	Resigned 8 May 2020
C E Feehily	Appointed 8 February 2021
M J Floate	Resigned 18 June 2021
D M Francis	Appointed 8 February 2021
M Glinwood	Resigned 7 January 2021
C D Goddard	Appointed 18 June 2021
L R Griffin	Appointed 27 April 2021
A J Jayawickrema	Appointed 18 June 2021
D Huf	
C P R Mahood	
H E Marsden	Resigned 31 December 2020
D A Matthews-Smith	Appointed 27 April 2021
M J Mohan	
J R P Pike (Chair)	Appointed 19 June 2020
P L Sadarangani	Appointed 18 June 2021
H P Sandilands	
M Stupples	Appointed 18 June 2021
Secretary	B J McGinn
Company number	2365487
Charity number	801571
Registered office	Olympus House, Britannia Road, Patchway, Bristol BS34 5TA



Executive Leadership Team

S Porto	Chief Executive
B J McGinn	Director of Finance & Corporate Governance
T Abbott	Director of Operations (Care & Support)
G Thomas	Director of People and Organisational Development
Auditors	Crowe U.K. LLP, 4th Floor, St James House, St James Square, Cheltenham GL50 3PR
Bankers	National Westminster Bank, 32 Corn Street, Bristol BS1 1HQ
Investment Fund Managers	CCLA Investment Management Ltd, 85 Queen Victoria Street, London EC4V 4ET
Solicitors	Anthony Collins Solicitors, 134 Edmund Street, Birmingham B3 2ES TLT Solicitors, One Redcliff Street, Bristol BS1 6TP Trowers Hamlin, Sceptre Court 40 Tower Hill, London EC3N 4DX

Financial Performance & Results 2020-21

The surplus for the year from operating activities (net income/(expenditure)) from unrestricted funds before pension movements and transfers) was £4,117,011 (2019/20: £1,616,655). The focus for this year was continued stability during the COVID pandemic and improvements in the financial position of the organisation. Operating performance included the following:

- Introduction of the Planday rostering system, improving the management of staffing across the organisation.
- Increased levels of focus and support for our recruitment and retention activities – increasing establishment levels and cutting back on temporary labour.
- New business and acquisition of another charity, Thomas More Project.
- Support from local authorities via specific COVID grants to meet additional expenditure arising from the pandemic.

Income is mainly received from Local Authorities for the delivery of accommodation with care, supported living, and work, learning and leisure services. The net income before other gains and losses, but after transfers, was £4,597,697 (2019/20: £1,346,206), which is broken down below:

	FY 20/21	FY 19/20
Unrestricted funds	£4,117,011	£1,616,655
Pensions	(£10,000)	(£6,000)
Restricted funds	£490,686	(£264,449)
Total	£4,597,697	£1,346,206

Segmental Reporting

In line with our continued strategic journey towards increased choice and control for people with a learning disability, Accommodation with Care continue to fall. Other funds include a donation arising on the acquisition of Thomas More Project during the year (see below).

	FY 20/21	FY 19/20
Accommodation with care	14%	15%
Supported living	73%	76%
Other funds	13%	9%
Total	100%	100%

Reserves and Going Concern

The unrestricted reserves position (excluding pension reserve) is summarised below:

	FY 20/21	FY 19/20
B/F Unrestricted reserves	£16,295,627	£14,678,972
Current year surplus / (deficit)	£4,117,011	£1,616,655
C/F Unrestricted reserves	£20,412,638	£16,295,627

Revaluation reserves included in above C/F value	£1,688,924	£1,688,924
Designated reserves included in above C/F value	£20,145	£20,145

And after adding restricted and pension reserves:

	FY 20/21	FY 19/20
C/F Unrestricted reserves	£20,412,638	£16,295,627
C/F Restricted reserves	£2,102,630	£1,611,944
C/F Pensions reserve	(£308,000)	(£208,000)
C/F Total reserves	£22,207,268	£17,699,571

During the year Brandon's general reserves (excluding revaluation and designated reserves) increased from £14,586,558 to £18,703,569 (see note 13).

Of this, free reserves (unrestricted funds excluding pension fund reserve – adjusted for tangible and intangible assets) amounted to £15,355,937 (2019/20: £13,691,556).

While the reserve policy excludes the FRS102 pension liability, the Directors are satisfied that this liability could be met if it crystallised in the short term and the Trust would remain a going concern.

The Directors' reserves policy is based on a risk management strategy that considers a range of individual elements of the organisation's risk profile, each with associated value ranges. The most recent assessment of reserve levels against the risk profile has determined that the current minimum free reserves target is £6,850,000. The Directors consider that in assessing the current level of reserves together with financial modelling and risk assessments, that Brandon is a going concern.

Recognising the continued difficult financial climate that the Trust operates in, the Audit Committee will review the reserves policy and the risk profile on an annual basis. In considering the going concern status of the charity, the Directors have considered the recent ruling on overnight workers, which is explained in note 22.

The Thomas More Project

The Thomas More Project (Charity number: 1009917 Company number: 02676663) provided support for thirteen adults with learning disabilities in the Bristol Area. On 1st March 2021 the assets and liabilities of the Thomas More Project were transferred to the Brandon Trust as set out below:

Assets transferred at fair value	
Fixed assets (note 6)	£386,275
Cash (note 17)	£559,991
Debtors	£47,766
Creditors	(£76,627)
Net assets donated on acquisition, shown as:	
Restricted Donation (note 12)	£33,380
Unrestricted Donations and Legacies	£888,025
Total Donation	£921,405

Fixed asset values include a fair value adjustment of £127,702 increasing the value of the property transferred based upon a valuation of the property at the date of transfer. No consideration was paid for the net assets, which are treated as a donation to the trust, with the majority appearing within unrestricted donations and legacies in the Statement of Financial Activities.

Retirement Benefits

Accounting standards require that the movement in the deficit on the Avon Pension Fund defined benefit scheme along with the Gloucestershire Pension Fund defined benefit scheme be shown as part of the results for the year. The overall net pensions deficit at 31 March 2021 of (£1,101,000) (2019/20: (£806,000)) that appears in the financial statements is made up as follows:

	Avon Pension Fund	Glos Pension Fund	Total
Opening (deficit)	(£598,000)	(£208,000)	(£806,000)
Change in Year	(£195,000)	(£100,000)	(£295,000)
Closing (deficit)	(£793,000)	(£308,000)	(£1,101,000)
Pension reimbursement asset recognised	£793,000	Nil	£793,000

Avon

Under the terms of the agreement with North Somerset Council for Day Services, pension liabilities arising at the end of the contract revert to the Council. As such, a pension asset continues to be recognised by Brandon equal to that of the pension liability of the scheme.

Investment Policy

The primary aims of Brandon's investment policy are:

- Protect reserves against inflation and maintain the real capital value of the portfolio over the longer term;
- To make a net (post fees) returns in excess of that which could be achieved by cash deposit investments;
- Combining these two factors, to make a total real return of at least RPI plus 3% per annum.

The charity has continued to invest free reserves in a 'managed fund' with CCLA and has reviewed and adopted their ethical investment policy in selecting the appropriate Investment fund. The policy is consistent with the aims of the organisation.

	Investment made	Value at March 2021	Investment Gain/(Loss)	Investment Gain/(Loss) 12 months %
Tranche 1 - Jan 2016	£1,000,000	-	-	-
Tranche 2 - Jun 2016	£200,000	-	-	-
Tranche 3 - Jul 2018	£1,500,000	-	-	-
Total	£2,700,000	£4,116,349	£806,308	24%

The charity was satisfied with the returns. As noted last year the valuation of the funds was significantly impacted in March 2021 ahead of the last financial year end, due to uncertainty due to the impact of COVID, with that position significantly recovering in the current year. During this difficult period ongoing performance of the fund has been closely monitored by the audit committee. Professional advisors were appointed by the Board shortly after the end of this financial year to review Brandon's surplus cash and identify opportunities to improve returns. The rest of Brandon's free reserves are managed via a treasury management policy which invests surplus funds in short term deposits which can be accessed readily.

Modern Slavery and Human Trafficking Statement

Brandon recognises its responsibility to prevent slavery and human trafficking in our corporate activities, and to ensure that our supply chains are free from slavery and human trafficking.

The charity has in place a Trustee approved Statement which sets out its actions to identify, understand and eradicate this risk. The statement highlights risk assessments done to establish which elements of our supply chain are most at risk from modern slavery. These higher-risk supply chain areas have been identified as:

- Agency staff providers,
- IT equipment and service providers,
- Property landlords; and,
- Building, cleaning, maintenance contractors.

Brandon's Board of Directors have approved a series of enhanced organisational controls and policies to specifically address Modern Slavery risks, including:

- Recruitment Policy
- Procurement Policy
- Whistleblowing Policy.

Risk Management

The Board's Risk Management Policy is to examine the major risks that the charity faces each financial year and to ensure that there are measures in place to monitor and control these risks and to mitigate any impact that they may have in the future. We place a key emphasis on assurance, particularly external assurance (third line of defence model) to effectively manage risk.

The key risks and strategies are highlighted below:

Principle risks and uncertainties	Strategic plans to manage risk
The financial impact of a pandemic disease significantly impairs the organisation's financial viability.	Discussions with local authority funders regarding proposed treatment of support when COVID funds are no longer available. Continued close monitoring of delivered support levels to determine the impact of self-isolations. Tight control of discretionary spending throughout the organisation.
Brandon is unable to retain a suitably skilled workforce.	Continued plans to effective strategies to manage staff turnover, recruitment, sickness and retention.
Brandon is unable to recruit in key geographical areas.	Focus on candidate onboarding experience and retention to reduce turnover and maintain healthy vacancy levels.
Re-tendering of services by local authority funders impacts significantly on service delivery and profitability including the risk of losing significant tranches of business.	Refining pricing strategy model to ensure we can offer best value. Use critical friends to support tender processes. Diversify services and operational delivery.

Structure, Governance & Management

Trust and Group Structure

Brandon Trust was incorporated as a charitable company limited by guarantee in 2001. The company's constitution - its memorandum and articles of association - were replaced on 10 March 2010 and have since been amended on 17 March 2010, 3 August 2012, 17 June 2013, and 14 January 2015. The resulting memorandum and articles have, among other things, been amended to reflect key changes made by the Companies Act 2006.

Brandon has a wholly owned subsidiary, Odyssey Care Ltd, acquired on 20 April 2011 (see note 8 to the accounts). All of the trading activities and the assets and liabilities of Odyssey Care Ltd are now transferred to Brandon Trust and are operated as Brandon's 'London' area. Odyssey Care Ltd retains ownership and reports on two properties in Croydon, including the 100% NHS Properties grant attached to them.

Governance and Management

The charity is administered by a Board of Directors who meet no less than quarterly. They are responsible for setting the strategy of the charity, scrutinising and monitoring its operations in pursuit of that strategy, safeguarding its assets and values, and supporting its work. The Board has the following sub-committees, each with specific terms of reference:

- Governance & Nominations Committee – meets no less than bi-annually.
- Audit Committee – meets no less than quarterly.
- HR Committee – meets no less than quarterly.

Brandon's day-to-day operation and management is delegated to the Executive Leadership Team, led by the Chief Executive.

Election, Recruitment and Training of Directors (Trustees)

Under the Code of Governance adopted by the Directors (Trustees), no Director can serve for longer than six years from the date of appointment. At the end of a three-year term of office a Director is eligible for reappointment by the Board for a maximum of one further period of three years. New Directors are actively recruited via a recruitment, application and interview process managed by the Governance and Nominations Committee (GNC) and bring a range of specialist experience and expertise to the Board.

Directors (Trustees) are appointed by a majority vote and all new Directors undergo a tailored induction and training programme designed to ensure that they have the understanding and skills to fulfil the role of the Trustee under charity and company law. There is a regular skills audit of Directors to ensure that training needs are addressed, along with an annual review of Board and Chair's performance. Directors are committed to visiting three services each year, to meet staff and gain a genuine understanding and insight into the support that Brandon provides and the difference that we make to people's lives.

Related Parties and Co-operation with Other Organisations

None of the Directors (Trustees) received remuneration or benefit from their work with the charity. Any connection between a Director/Executive Leadership Team member and organisations with which the charity engages must be disclosed to Trustees in the same way as any other contractual relationship with a third party. In the current year no such related party transactions were reported.

Setting Pay and Reward for Management

The Executive Leadership Team (ELT) are charged with leading and managing the charity on a day to day basis. All directors give of their time freely and no director received remuneration in the year. Details of director's expenses are disclosed in note 3 to the financial statements.

The pay of the Chief Executive is reviewed periodically by the Board, with ELT pay reviewed by the Chief Executive and Board. The Trust uses market data to benchmark pay levels throughout Brandon against similar organisations, and together with affordability, determine appropriate levels for the ELT and all pay grades throughout the organisation.

Disabled Persons and Equal Opportunities

Brandon has an equality policy alongside our commitment to the 'Positive about Disability' accreditation. Disabled people are recruited into suitable posts.

Assistance is always given and, where possible, adjustments made to enable people to retain their employment and to access training. The charity employs a number of people with a learning disability and has an accessible pre-employment process and related documentation.

The charity's disabled employees and other disabled people make extensive input into our training programme, including inducting new staff.

Fundraising

Brandon is registered with the Fundraising Regulator and we follow their Code of Fundraising Practice to ensure our fundraising activities meet best practice standards. We do not use professional fundraisers or commercial participators.

We received no complaints about our fundraising activities during 2020/21. To ensure that we are protecting vulnerable people and others from unreasonable intrusion on their privacy, unreasonably persistent approaches or undue pressure to give, we have:

- Followed robust processes for updating records of consent.
- Limited postal contact to a maximum of two per active donor during the year.
- Only emailed those who have given us permission to do so.
- We have not undertaken any telephone fundraising activity during the year.

Charity Governance Code

Brandon has adopted and regards itself as compliant with the Charity Governance Code, including the seven principles of organisational purpose, leadership, integrity, decision making risk & control, board effectiveness, diversity and openness and accountability.

Carbon Reporting

Brandon recognises our environmental responsibilities. We have assessed our annual energy consumed in Kilowatt Hours (KWH) and used the government conversion factors from the website below to calculate the number of Tonnes of CO2 emitted for both the year ended 31 March 2021 and the year ended 31 March 2020.

<https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2018>

	2020/21 KWH	2019/20 KWH	2020/21 Tonnes CO2	2019/20 Tonnes CO2
Electricity	584,438	702,407	136	199
Gas	1,275,060	1,611,475	235	297
Oil	100,348	102,303	27	27
Transport	610,276	861,138	143	201
Total	2,570,122	3,277,323	541	725
Average per FTE employee (note 3)	1,646	2,173	0.35	0.48

The basis of calculation for the measures above are as follows:

The data for both years has been produced from an analysis of the Kilowatt Hours (KWH) used during the year by service for each type of utility. Transport costs are based on the total vehicle mileage claimed during the converted, using average mileage rates and the conversion factors above.

Key areas for improvement identified by Brandon are:

- Upgrades to lighting across its properties including lighting control.
- Improved staff engagement regarding energy consumption.
- Greater use of remote meetings and communication solutions to reduce travel requirements.

Brandon has adopted the key performance indicator of energy consumption per average FTE. Brandon's key activities are driven by the level of support required for individuals with learning difficulties, which directly drives the number of employees and the consumption of energy by its employees. As such, the energy consumed by the average number of employees during the year ensures that the impact on consumption is reflective of movements in the scale of operations.

The impact of COVID during the year has resulted in fewer journeys made, as remote communications solutions have significantly reduced the number of journeys, together with office-based staff largely working remotely. Recruitment has significantly improved during the same period with the pandemic impacting employment in other industries.

S172(1) of the Companies Act 2006 requires Directors to take into consideration the interests of stakeholders in their decision making. The Trustees who are the Directors for the purposes of the Companies Act have a duty with regards to the interests of the people we support, Brandon's employees and other stakeholders, including an evaluation of the impact of its activities on the community, the environment and Brandon's reputation, when making decisions. Acting in good faith and fairly between members, the Directors consider what is most likely to promote the success of the charitable company for its members in the long term. Whilst the importance of giving due consideration to our stakeholders is not new, we are explaining in more detail this year how the Board engages with our stakeholders.

Principal Stakeholders

The Board regularly reviews our principal stakeholders and how we engage with them. The stakeholder voice is brought into the boardroom throughout the annual cycle through information provided by management and by direct engagement with stakeholders themselves. The long-term impact of our strategic decisions has been considered in arriving at our strategy document on page 7.

The Interests of People We Support

Our ethos is to support people to live as independently as possible and develop services which equip them to live in their own homes. As set out on page 7, Valuing People, Making Life Simpler for them is one of the key pillars of our foundation strategy. This is reflected in our survey of people we support, families and other key stakeholders on page 10.

The Interests of the Company's Employees

On page 14, Brandon has established the attraction and retention of great people as one of the key pillars of its strategy. The health, safety and well-being of our employees is one of the primary considerations. We have engaged staff extensively in the development of our continued improvement plan. This has involved 'Listen and Learn' sessions for the Executive Leadership Team with each area, engaging staff in the development of our current strategy Valuing People, Making Life Simpler and a cultural survey which received responses from over half (65%) of our staff (see page 14).

We also regularly engage with union representatives through our Joint Forum on all matters affecting the work of our employees. Brandon's strategy includes a training and development programme for staff, including the launch of the leadership development programme during the year. We aim to be a responsible employer in our approach to the pay and benefits that our employees receive.

The Interests of Our Suppliers

We have a procurement team who work with our suppliers across the business. We work with them to help drive change through innovation, while working with them to ensure that they reflect the same values and behaviours that we expect from our own people. During the year, the Board reviewed our Modern Slavery and Human Trafficking Statement which sets out the steps taken to prevent modern slavery in our business and supply chains.

For more information, refer to page 20. The Board has oversight of the procurement and contract management process and receives regular updates on matters of significance and the approval of large contracts.

The Impact of Brandon's Operations on the Community and Environment

Brandon's services are key partners to Local Government and operate throughout the local community. The impact of services on the local community and environmental considerations are a key consideration in operational decisions. Brandon is a member of key national groups including the National Care Forum and the Voluntary Organisations Disability Group and seeks to influence and improve social care provision, the quality of life, choice, control and wellbeing of people using care services.

Quality and Standards

We believe that it is vital that we are trusted by our stakeholders and therefore we seek to maintain high standards in all that we do.

We report openly on our performance to the Charity Commission and the Care Quality Commission, who assess the services that we provide. Our audit committee receives regular reports from our auditors, quality and health and safety teams and this provides assurance to the Board in relation to the way that the company conducts itself.

We operate a code of ethics across the business, covering conflicts of interest, our expectations for conduct in the workplace, workplace confidentiality and our whistleblowing policy. E-learning is provided as appropriate.

The Board has a low appetite for reputational risk and the reputational impact of decisions made by the Directors is always considered.

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Annual Report (and the incorporated strategic report) and the financial statements in accordance with applicable law and UK Accounting Standards (UK Generally Accepted Accounting Practice). The sections containing Financial Performance, Risk Management, Achievements comprise the Strategic Report for the purposes of the companies legislation.

Company law requires the directors 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 the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and group 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 the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Disclosure of information to the Auditor

1. so far as the Directors are aware, there is no relevant audit information of which the Trust's auditor is unaware, and
2. the Directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the Trust's auditor is aware of that information.

The Directors' Report (incorporating the Strategic Report) were approved by the Board on 17 September 2021 and signed on its behalf by:



Jamie Pike
Chair of the Board of Trustees

Independent Auditor's Report

Opinion

We have audited the financial statements of The Brandon Trust for the year ended 31 March 2020 which comprise the Consolidated Statement of Financial Activities, Consolidated Balance Sheet, Trust Balance Sheet, Consolidated Statement of Cash Flows and 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 the charitable company's affairs as at 31 March 2020 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 the 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 Auditor's 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 UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions Relating to Going Concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's or the group'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 Trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report, which includes the Directors' report and the Strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic report and the Directors' report included within the Trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the Strategic report or the Directors' report included within the Trustees' report.

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

- adequate and proper accounting records have not been kept; or
- the 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.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 27, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit for 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 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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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 auditor's report.

Independent Auditor's Report

Extent to which the audit was considered capable of detecting irregularities, including fraud.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context were the CQC Regulations, General Data Protection Regulations and Employment legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be with the completeness and accuracy of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, and the Finance Committee about their own identification and assessment of the risks of irregularities, designing audit procedures over income, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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 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.

Guy Biggin
Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
Statutory Auditor
4th Floor
St James House
St James Square
Cheltenham, GL50 3PR, UK

Date:

The Brandon Trust

Consolidated Statement of Financial Activities (incorporating an Income and Expenditure Account) For the year ended 31 March 2021

Notes	Unrestricted Funds	Unrestricted Pensions Reserve	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£	£
Income					
Donations and Legacies	901,221	-	1,227,930	2,129,151	138,824
Income from charitable activities:					
Fees for Accommodation with Care Services	8,428,317	-	-	8,428,317	8,052,026
Fees for Work, Learning and Leisure	5,406,013	-	-	5,406,013	5,074,921
Fees for Supported Living Services	44,256,688	-	-	44,256,688	41,599,552
Income from other trading activities:					
Charity Shops	120,820	-	-	120,820	285,404
Investment income	10,709	-	-	10,709	42,323
Other income	11,017	-	-	11,017	64,883
Total income	59,134,785	-	1,227,930	60,362,715	55,257,933
Expenditure					
Expenditure on raising funds:					
Charity shop expenditure	211,823	-	-	211,823	267,123
Expenditure on charitable activities:					
Accommodation with Care Services Costs	7,963,986	1,252	34,541	7,999,779	7,878,690
Work, Learning & Leisure Costs	4,635,675	878	-	4,636,553	5,007,970
Fees for Supported Living Services	43,012,598	7,870	-	43,020,468	40,405,060
Other expenditure in the deployment of grants and donations received	-	-	702,703	702,703	351,914
Total expenditure	55,824,082	10,000	737,244	56,571,326	53,910,757
Net gain/(loss) on investments	806,308	-	-	806,308	(970)
Net income before other gains and losses	4,117,011	(10,000)	490,686	4,597,697	1,346,206
Other Recognised Gains/(Losses)					
Pension schemes actuarial (loss)/gain	18	-	(255,000)	(255,000)	71,000
Remeasurement of reimbursement asset	18	-	165,000	165,000	(47,000)
Net movement in funds	4,117,011	(100,000)	490,686	4,507,697	1,370,206
Balances brought forward at 1 April	16,295,627	(208,000)	1,611,944	17,699,571	16,329,365
Balances carried forward at 31 March	20,412,638	(308,000)	2,102,630	22,207,268	17,699,571

Prior year comparatives by fund are included in note 23 to the financial statements.

The surplus for the year for Companies Act purposes comprises the net income for the year and was £4,597,697 (2020: £1,346,206).

The Brandon Trust

Consolidated Balance sheet As at 31 March 2021

Registered company number 02365487

Notes	2021		2020	
	£	£	£	£
Fixed Assets				
Intangible Assets	5	428,556		131,406
Tangible assets	6	4,239,330		3,962,460
Investments	7	4,116,349		3,310,041
Total Fixed assets		8,784,235		7,403,907
Current assets				
Debtors due within one year	9	5,314,520		5,806,589
Debtors due after more than one year	9	793,000		598,000
Cash at bank and in hand	16	11,590,674		8,372,711
Total current assets		17,698,194		14,777,300
Creditors: amounts falling due within one year	10	(3,174,161)		(3,675,636)
Net current assets		14,524,033		11,101,664
Total assets less current liabilities		23,308,268		18,505,571
Pension scheme liability	18	(1,101,000)		(806,000)
Net assets including pension liability		22,207,268		17,699,571
Funds of the group				
Restricted funds (excluding revaluation reserve)	12	1,149,876		624,649
Restricted revaluation reserve	12	952,754		987,295
		2,102,630		1,611,944
Unrestricted funds -Revaluation reserve	13	1,688,924		1,688,924
-General and Designated reserves	13	18,723,714		14,606,703
-Pension fund reserve	18	(308,000)		(208,000)
Total consolidated group funds including deficit on Pension Scheme Reserve	14	22,207,268		17,699,571

The consolidated financial statements were approved and authorised for issue by the Board of Trustees on 17 September 2021 and signed on its behalf by:



J Pike - Director

The Brandon Trust

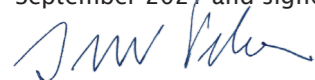
Trust Balance sheet As at 31 March 2021

Registered company number 02365487

	Notes	£	2021 £	£	2020 £
Fixed Assets					
Intangible assets	5		428,556		131,406
Tangible assets	6		3,286,576		2,975,165
Investment in subsidiary	8		1,125,459		1,125,459
Investments	7		<u>4,116,349</u>		<u>3,310,041</u>
Total Fixed assets			8,956,940		7,542,071
Current assets					
Debtors due within one year	9	5,314,520		5,806,589	
Debtors due after more than one year	9	793,000		598,000	
Cash at bank and in hand	16	11,590,674		8,372,711	
Total Current Assets		<u>17,698,194</u>		<u>14,777,300</u>	
Creditors: amounts falling due within one year					
	10	(3,174,161)		(3,675,636)	
Net current assets			<u>14,524,033</u>		<u>11,101,664</u>
Total assets less current liabilities			<u>23,480,973</u>		<u>18,643,735</u>
Pension scheme liability	18		(1,101,000)		(806,000)
Net assets			<u>22,379,973</u>		<u>17,837,735</u>
Funds of the charity					
Restricted funds (excluding revaluation reserve)	12		1,149,876		624,649
Restricted Revaluation reserve	12		<u>1,125,459</u>		<u>1,125,459</u>
			2,275,335		1,750,108
Unrestricted funds -Revaluation reserve	13		1,688,924		1,688,924
-General & Designated reserves	13		18,723,714		14,606,703
-Pension fund reserve	18		(308,000)		(208,000)
Total charity funds	14		<u>22,379,973</u>		<u>17,837,735</u>

The Trust's surplus for the year was £4,632,238 (2020:£1,380,747). This surplus is before other (losses)/gains of £(90,000) (2020:£24,000).

The consolidated financial statements were approved and authorised for issue by the Board of Trustees on 17 September 2021 and signed on its behalf by:



J Pike - Director

The Brandon Trust

Consolidated Statement of Cash Flows for the year ended 31 March 2021

	Note	2021 Group £	2020 Group £
Operating activities			
Cash generated from operations	15	3,682,128	2,782,118
Investing activities			
Purchase of tangible fixed assets	6	(113,480)	(84,517)
Purchase of Intangible fixed assets	5	(363,618)	(96,506)
Receipts from sales of tangible assets		2,224	500
Interest received		<u>10,709</u>	<u>42,323</u>
Net cash (used in) investing activities		<u>(464,165)</u>	<u>(138,200)</u>
Net Increase/ in cash and cash equivalents	17	<u>3,217,963</u>	<u>2,643,918</u>
Cash and Cash equivalents at beginning of the year	17	8,372,711	5,728,793
Cash and cash equivalents at the end of the year	17	<u>11,590,674</u>	<u>8,372,711</u>

1 Accounting policies

The principal accounting policies adopted, are as follows:

1.1 General Information

The Brandon Trust (“Brandon”) is a private company, limited by guarantee, domiciled, and incorporated in England. Brandon is a registered charity and registration numbers and details of the registered office (which is also the principal place of business) are set out in the reference and administrative information section of the Report and Financial Statements.

The Group consists of the Brandon Trust and its subsidiary undertaking.

Brandon’s (and the Group’s) principal activities and the nature of its operations are set out in the Directors’ report.

1.2 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP(FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Brandon meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). Exemption has been taken from producing a Trust only cash flow statement.

1.3 Basis of Consolidation

The consolidated financial statements, which are prepared on a line by line basis, incorporate the financial statements of The Brandon Trust and entities controlled by the company (its subsidiaries) made up to 31 March each year. Control is achieved where the company has the power to govern the financial and operating policies of an entity so as to benefit from its activities. Results of subsidiary undertakings are included from the effective date of acquisition. Brandon has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own income and expenditure account.

1.4 Expenditure

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 obligations can be measured reliably. Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Support costs include Head and Area office costs, finance, HR, payroll and governance costs which support the activities of Brandon. They are allocated to activities on a basis proportional to the full-time equivalent staffing for each area of activity.

1.5 Income

All income is accounted for when Brandon Trust has entitlement, there is probability of receipt and the amount is measurable.

Charitable activities

Income in respect of contracts for the provision of services is recognised when Brandon Trust is entitled based on services provided. Amounts received in advance of service provision are deferred until the relevant part of the contracted service is complete.

1.6 Fund Accounting

Restricted funds are to be used for specific purposes as laid down by the provider or terms of an appeal. Expenditure that meets these criteria is allocated to the fund together with a fair allocation of management and support costs.

Unrestricted funds are donations and other income received or generated for the objects of the charity, without further specified purpose and are available as general funds.

Designated funds are established by the trustees with funds allocated for specific purposes.

1.7 Intangible assets, Tangible fixed assets, depreciation and amortisation

Assets costing less than £1,000 per individual item or group of related items are written off in the year of acquisition. All other assets are capitalised. Intangible and tangible fixed assets are stated at cost or deemed cost less depreciation/amortisation. Depreciation/amortisation is provided on all tangible and intangible assets, other than freehold land, at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Tangible Assets	Depreciation
Freehold land	Nil
Freehold buildings	2% straight line basis
Property refurbishment	25% straight line basis
Computer equipment	25%-33% straight line basis
Fixtures, fittings and furniture	25%-33% straight line basis
Motor vehicles	25% straight line basis
Intangible Assets	Amortisation
Computer software	25%-33% straight line basis

The Directors consider the rate of amortisation of computer software to be appropriate as it reflects the useful life of the asset.

Brandon retains fixed and variable equity interests in some properties sold to a housing partner. These assets are included within freehold land and buildings at deemed cost less depreciation. Depreciation is provided at rates on these interests, in accordance with the policy for Freehold Buildings

1.8 Financial Instruments

Investments

The Group’s investments are valued initially at cost and subsequently at fair value based upon the quoted market prices (current bid price) at the balance sheet date. Realised and unrealised gains or losses on revaluation or disposal are combined in the Consolidated Statement of Financial Activities. Income from these investments is recognised in the year in which it arises.

Financial assets

Trade and other debtors (including accrued income) which are receivable within one year and which do not constitute a financing transaction are initially measured at the transaction price, and subsequently measured at amortised cost, being the transaction price less any amounts settled and any impairment losses.

Financial Liabilities

Trade and other creditors (including accruals) payable within one year that do not constitute a financing transaction are initially measured at the transaction price and subsequently measured at amortised cost, being the transaction price less any amounts settled.

Notes to the consolidated financial statements For the year ended 31 March 2021

1.9 Investment in subsidiary

In the Trust accounts, interests in subsidiaries are measured at deemed cost at the date of Transition to FRS102 (1 April 2014) less impairment.

Interests in subsidiaries are assessed for impairment at each reporting date. Any impairment losses or reversals of impairment losses are recognised immediately in the Trust's Statement of Financial activities.

1.10 Cash and Cash equivalents

Cash and cash equivalents comprise 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.

1.11 Leases

All operating leases are charged to the statement of financial activities on a straight-line basis over the lease term. Rent free periods or other incentives for entering into an operating lease are accounted for as a reduction to the expense and are recognised, on a straight-line basis over the lease term.

1.12 Pension costs and other post-retirement benefits

Defined benefit schemes

Employees who joined the Trust under TUPE arrangements have been allowed to retain membership of their defined benefit schemes, namely the Avon Pension Fund and the Gloucestershire County Council Scheme. The cost of the pension schemes is charged to the statement of financial activities to spread the cost of pensions over the service lives of employees in the scheme. The pension charge is calculated based on actuarial advice using the projected unit credit method.

The net defined benefit asset/liability represents the present value of the defined benefit obligation minus the fair value of plan assets out of which obligations are to be settled. Any asset resulting from this calculation is limited to the present value of available refunds or reductions in future contributions to the plan. The rate used to discount the benefit obligations to their present value is based on market yields for high quality corporate bonds with terms and currencies consistent with those of the benefit obligations.

Gains or losses that are recognised in the net income/(expenditure):

- The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost.
- The cost of plan introductions, benefit changes, settlements and curtailments are recognised as incurred.
- Net interest on the net defined benefit asset/ liability is calculated by applying the rate used to discount the benefit obligations.

Other gains and losses recognised include:

- Actuarial gains and losses arising from experience adjustments and changes in actuarial assumptions.
- The difference between the interest income on the plan assets and the actual return on the plan assets.

1.13 Defined contributions schemes

Contributions payable to the Trust's group personal pension scheme are charged to the statement of financial activities in the period to which they relate. Payments in respect of other post-retirement benefits are charged to the statement of financial activities in the period to which they relate.

1.14 Redundancy Payments

Employee benefits paid on redundancy or termination include accrued amounts where Brandon Trust is demonstrably committed to make these payments, but they had not yet been made at 31 March 2021. All accrued amounts are fully funded and expected to be settled within 12 months of the balance sheet date.

Notes to the consolidated financial statements For the year ended 31 March 2021

1.15 Going concern

Brandon meets its day-to-day working capital requirements through its internal cash generation. The current economic conditions create uncertainty, however Brandon's forecasts and projections, taking account of possible changes in operating performance show that Brandon will be able to operate within its bank facilities over the next year. Accordingly, Trustees are satisfied that the Charity and Group have adequate resources to continue in operational existence for at least twelve months and as a result they continue to adopt the going concern basis in preparing the annual report and accounts. In considering the going concern status of Brandon the Directors have considered the recent ruling on overnight workers, which is explained in note 22.

1.16 Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

The Group makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment within the next financial year are discussed below.

The net defined benefit obligation arising on membership of defined benefit schemes represents the present value of the defined benefit obligations minus the fair value of plan assets out of which obligations are to be settled. In assessing the net defined benefit at the balance sheet date, the Directors utilise valuations provided by the pension scheme actuaries. This includes the principal assumptions for each scheme, which are disclosed in note 18 in respect of each scheme.

Critical areas of judgement

In determining the impact of whether a sleeping night shift falls within the National Living Wage (note 22), judgement has been used to determine the staff affected and to extrapolate a provision based on sample data. Judgement was also used to estimate the impact of staff who have transferred under TUPE into Brandon, and where historic data regarding sleeping nights sits with historic employers. Trustees have considered the decision in the Royal Mencap Society and Tomlinson Blake Ruling Appeal, and the probability that a further appeal will be successful in determining whether a provision is required.

In categorising leases as finance leases or operating leases, management makes judgements as to whether significant risks and rewards of ownership have transferred to the Group as lessee.

The Brandon Trust

Notes to the consolidated financial statements for the year ended 31 March 2021

2 Expenditure

	Staff Costs	Allocated Support Costs	Other Direct Costs	Pensions Reserve Charges	Total 2021	Total 2020
	£	£	£	£	£	£
Consolidated						
Raising funds:						
Charity shops	109,902	-	101,921	-	211,823	267,123
Charitable activities:						
Accommodation with Care Services	6,169,876	327,506	1,501,145	1,252	7,999,779	7,878,690
Work, Learning & Leisure	3,665,340	229,762	740,573	878	4,636,553	5,007,970
Supported Living Services	38,014,844	2,058,970	2,938,784	7,870	43,020,468	40,405,060
Grants and donations (restricted funds)	-	-	702,703	-	702,703	351,914
	47,959,962	2,616,238	5,985,126	10,000	56,571,326	53,910,757

Year ended 31 March 2020

	Staff Costs	Allocated Support Costs	Other Direct Costs	Pensions Reserve Charges	Total 2020	Total 2020
	£	£	£	£	£	£
Consolidated						
Raising funds:						
Charity shops	132,595	-	134,528	-	267,123	267,123
Charitable activities:						
Accommodation with Care Services	5,554,621	433,710	1,889,510	849	7,878,690	7,878,690
Work, Learning & Leisure	3,970,794	310,063	726,506	607	5,007,970	5,007,970
Supported Living Services	33,918,525	2,321,546	4,160,445	4,544	40,405,060	40,405,060
Grants and donations (restricted funds)	-	-	351,914	-	351,914	351,914
	43,576,535	3,065,319	7,262,903	6,000	53,910,757	53,910,757

Allocated support costs include governance costs of £39,457 (2020:£33,288).

	2021	2020
	£	£
The Pension reserve charges/(credits) are analysed by scheme in note 18 and comprise:		
Net interest	18,000	20,000
Remeasurement of Avon reimbursement asset (note 18)	(30,000)	(49,000)
Administrative expenses	1,000	1,000
Past service costs	-	21,000
Difference between current service & contributions	21,000	13,000
Pensions reserve charge excluding other gains and losses (note 2)	10,000	6,000
Pension schemes actuarial loss /(gain) (note 18)	255,000	(71,000)
Remeasurement of Avon reimbursement asset (note 18)	(165,000)	47,000
Pensions reserve charge/(credit) including other gains and losses	100,000	(18,000)

The Brandon Trust

Notes to the consolidated financial statements for the year ended 31 March 2021

2 Expenditure (continued)

All allocated costs are apportioned on the basis of full time equivalent staffing requirements of each activity.

	2021	2020
	£	£
Other direct costs include:		
Operational lease rentals - other	486,124	493,012
Operating lease rentals - land and buildings	665,834	618,936
Depreciation of fixed assets	216,856	248,880
Auditors remuneration (audit fee Statutory Accounts):		
- Parent company & Group audit fee	39,414	38,706
Legal fees	96,635	42,444
	2,616,238	3,065,319
Other allocated support costs include:		
Recruitment costs	222,175	360,295
Training costs	155,992	307,158
Transport and Travel costs	77,346	198,929
Rent, rates and utility expenditure	384,889	368,739
Insurance costs	120,457	154,304
Business development expenditure	18,636	27,716
Information systems expenditure	490,107	244,442
Professional fees	396,788	371,195
Administrative expenditure	176,127	219,514
Agency and other staff costs	118,988	265,343
Amortisation of intangible assets	66,468	36,415
Bad debts written off /(back)	664	190,769
Depreciation of fixed assets	9,817	22,415
Other costs	377,784	298,085
	2,616,238	3,065,319

3 Staff numbers, costs, trustee remuneration, and the cost of key management personnel

Number of employees - Group & Trust

The average monthly number of employees during the year was:

	2021 Actual	2021 FTE	2020 Actual	2020 FTE
Management	34	32	29	28
Administration	129	94	123	99
Service delivery	1,761	1,435	1,685	1,381
Bank staff	479	*	513	*
	2,403	1,561	2,350	1,508

The Trust operates a pool of bank staff who operate under variable hours contracts. The costs of these bank staff amounted to £2,144,596 (2020: £2,497,044), however the nature of the contacts do not allow the average number of FTE's to be determined accurately. The average number of these employees available to Brandon Trust during the year is shown above.

The Brandon Trust

Notes to the consolidated financial statements for the year ended 31 March 2021

3 Staff numbers, costs, trustee remuneration, and the cost of key management personnel (continued)

Employment costs - Group & Trust

	2021 £	2020 £
Wages and salaries	43,210,212	39,091,018
Social security costs	3,242,205	2,883,563
Other pension costs	1,507,545	1,601,954
Staff costs (note 2)	47,959,962	43,576,535

The defined benefit pension adjustments represent the adjustment to account for the defined benefit pension schemes under FRS 102, and comprise the figures shown in the pension reserve charges table in note 2, excluding the net interest. The total defined contribution pension costs included above are £839,069 (2020: £785,121) and the total defined benefit pension costs are £668,476 (2020: £816,833).

In addition to the above, cost to the Trust of staff not directly employed by the Trust amounted to £1,784,420 (2020: £3,901,598).

The number of employees who received benefits (excluding employer pension costs) in the following ranges were:

Consolidated	2021 Number	2020 Number
£130,001 - £140,000	1	1
£100,001 - £110,000	-	-
£90,001 - £100,000	-	-
£80,001 - £90,000	3	1
£70,001 - £80,000	-	1
£60,001 - £70,000	1	1

Pension costs are allocated to activities in proportion to the related staffing costs received. Included within the employment costs above are redundancy and termination payments totalling £77,151 (2020: £Nil), together with an ex gratia payments of £964 (2020: £13,948). These payments are recognised as soon as the liability to the trust crystallises under the terms of the agreement with the employee. There are no liabilities that have not been recognised at the balance sheet date (2020: Nil).

The Directors were not paid nor received any other benefits from employment with the trust or its subsidiary during the year (2020: £nil). 1 Director was reimbursed for travel expenses during the year amounting to £71 (2020: 3 Directors, £1,637). The other Directors received no travel expenses during the year.

The key management personnel of the Group and the Trust, comprise the Trustees, the Chief Executive Officer of the Trust and the Executive Leadership Team (as set out in the reference and administrative information section of this report). The total employee benefits of these key personnel were: £565,422 (2020: £490,739).

4 Taxation

The Brandon Trust is a registered charity and as such is exempt from taxation of its income and gains falling within part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objectives.

No tax charge has arisen in the year.

The Brandon Trust

Notes to the consolidated financial statements for the year ended 31 March 2021

5 Intangible Assets

Consolidated and Trust

Cost or Valuation	Computer Software £	Total £
At 1 April 2020	562,188	562,188
Additions	363,618	363,618
Disposals	(36,030)	(36,030)
At 31 March 2021	<u>889,776</u>	<u>889,776</u>
Amortisation and Impairment		
At 1 April 2020	430,782	430,782
Charge for the year	66,468	66,468
On disposals	(36,030)	(36,030)
At 31 March 2021	<u>461,220</u>	<u>461,220</u>
Net book value		
At 31 March 2021	<u>428,556</u>	<u>428,556</u>
At 31 March 2020	<u>131,406</u>	<u>131,406</u>

Amortisation costs are charged to other allocated costs (note 2).

6 Tangible fixed assets

Consolidated	Freehold Land & Buildings	Property Refurbishment	Fixtures, Fittings & Furniture	Computer Equipment	Motor Vehicles	Total
Cost	£	£	£	£	£	£
At 1 April 2020	4,761,647	1,083,456	913,360	535,976	221,711	7,516,150
Arising on acquisitions	375,000	3,830	5,915	-	1,530	386,275
Additions	-	38,235	71,454	-	3,791	113,480
Disposals	-	(116,484)	(194,115)	(195,785)	(20,507)	(526,891)
At 31 March 2021	<u>5,136,647</u>	<u>1,009,037</u>	<u>796,614</u>	<u>340,191</u>	<u>206,525</u>	<u>7,489,014</u>
Depreciation and Impairment Provisions						
At 1 April 2020	1,069,293	923,070	837,690	534,630	189,007	3,553,690
Charge for the year	79,815	90,331	34,356	384	11,970	216,856
On disposals	-	(116,243)	(188,327)	(195,785)	(20,507)	(520,862)
At 31 March 2021	<u>1,149,108</u>	<u>897,158</u>	<u>683,719</u>	<u>339,229</u>	<u>180,470</u>	<u>3,249,684</u>
Net book value						
At 31 March 2021	<u>3,987,539</u>	<u>111,879</u>	<u>112,895</u>	<u>962</u>	<u>26,055</u>	<u>4,239,330</u>
At 31 March 2020	<u>3,692,354</u>	<u>160,386</u>	<u>75,670</u>	<u>1,346</u>	<u>32,704</u>	<u>3,962,460</u>
Trust only						
Cost	£	£	£	£	£	£
At 1 April 2020	3,601,647	1,083,456	913,360	535,976	221,711	6,356,150
Arising on acquisitions	375,000	3,830	5,915	-	1,530	386,275
Additions	-	38,235	71,454	-	3,791	113,480
Disposals	-	(116,484)	(194,115)	(195,785)	(20,507)	(526,891)
At 31 March 2021	<u>3,976,647</u>	<u>1,009,037</u>	<u>796,614</u>	<u>340,191</u>	<u>206,525</u>	<u>6,329,014</u>
Depreciation and Impairment Provisions						
At 1 April 2020	896,588	923,070	837,690	534,630	189,007	3,380,985
Charge for the year	45,274	90,331	34,356	384	11,970	182,315
On disposals	-	(116,243)	(188,327)	(195,785)	(20,507)	(520,862)
At 31 March 2021	<u>941,862</u>	<u>897,158</u>	<u>683,719</u>	<u>339,229</u>	<u>180,470</u>	<u>3,042,438</u>
Net book value						
At 31 March 2021	<u>3,034,785</u>	<u>111,879</u>	<u>112,895</u>	<u>962</u>	<u>26,055</u>	<u>3,286,576</u>
At 31 March 2020	<u>2,705,059</u>	<u>160,386</u>	<u>75,670</u>	<u>1,346</u>	<u>32,704</u>	<u>2,975,165</u>

The Brandon Trust

Notes to the consolidated financial statements for the year ended 31 March 2021

6 Tangible fixed assets (continued)

The Trust retains fixed and variable equity interests in properties sold to a housing partner. In prior years these were shown separately as equity interests, but have been incorporated within freehold properties during a prior period, as the Trust believes this more accurately reflects their classification.

The net book value of Land and building, includes the value of land as follows: Consolidated £1,445,000 (2020:£1,295,000), Trust £1,040,000 (2020: £890,000).

7 Investments

Consolidated and Trust	2021	2020
	£	£
Fair Value	Managed Funds	Managed Funds
At 1 April	3,310,041	3,311,011
Revaluation	<u>806,308</u>	<u>(970)</u>
At 31 March	<u>4,116,349</u>	<u>3,310,041</u>

Investments comprise units in charity specific managed funds. Managed funds are initially recorded at cost and are subsequently revalued to fair value at the balance sheet date. The historic cost of investments is £2,700,000 (2020: £2,700,000).

8 Investment in Subsidiary Undertaking

On 20 April 2011, the Brandon Trust acquired control of Odyssey Care Ltd, a Community Benefit Society (24872R) , by virtue of its ability to appoint membership of the Society's committee of management. Odyssey Care Ltd is a not for profit Learning Disability provider based in London. No payment was made by the trust to acquire Odyssey Care Ltd. The registered office of Odyssey Care Ltd is the same as that of the Brandon Trust.

On 1 November 2012 the majority of the assets and liabilities (with the exception of Croydon Registered care properties) were transferred to the Brandon Trust and became the East operating area.

The Brandon Trust

Notes to the consolidated financial statements for the year ended 31 March 2021

8 Investment in Subsidiary Undertaking (continued)

The results can be found within the financial statements of Odyssey Care Ltd, these are summarised below:

Statement of Financial Activities	2021	2020
	£	£
Total Incoming Resources	-	-
Total Resources expended	(34,541)	(34,541)
Net expenditure before recognised gains and losses	<u>(34,541)</u>	<u>(34,541)</u>
Other gains/(losses)	-	-
Net expenditure for the year	<u><u>(34,541)</u></u>	<u><u>(34,541)</u></u>
Summary Balance Sheet	2021	2020
	£	£
Total Assets	952,754	987,295
Total Liabilities	-	-
Net Funds	<u><u>952,754</u></u>	<u><u>987,295</u></u>
Total expenditure comprise restricted expenditure as follows:	2021	2020
	£	£
Depreciation charge	34,541	34,541
Odyssey Care Ltd - expenditure on NHS Property Services Ltd Fund	<u>34,541</u>	<u>34,541</u>
Consolidated Loss on NHS Property Services Ltd Fund (note 12)	<u><u>34,541</u></u>	<u><u>34,541</u></u>

In previous years the Trust and Subsidiary received monies from NHS Property Services to fund the purchase of freehold properties. As the Proceeds are payable only in the event that the Trust and subsidiary sell the properties, and in this event can be controlled, the liability is recognised as a contingent liability and recognised as a loss when it crystallises. The Trust has recognised the original monies received as restricted funds.

	2021	2020
	£	£
Investment at deemed cost less impairment	<u><u>1,125,459</u></u>	<u><u>1,125,459</u></u>

The Brandon Trust

Notes to the consolidated financial statements for the year ended 31 March 2021

9 Debtors

	2021 £	2020 £
Consolidated and Trust		
Debtors due within one year		
Trade debtors	1,719,163	2,806,271
Taxes and social security costs	8,513	3,735
Other debtors	37,059	62,938
Prepayments	527,779	406,489
Accrued income	3,022,006	2,527,156
	<u>5,314,520</u>	<u>5,806,589</u>
Debtors due after more than one year		
Pension reimbursement (note 18)	793,000	598,000

10 Creditors: amounts falling due within one year

	2021 £	2020 £
Consolidated and Trust		
Trade creditors	561,073	805,322
Taxes and social security costs	-	750,015
Accruals	2,314,100	1,988,643
Deferred income	298,988	131,656
	<u>3,174,161</u>	<u>3,675,636</u>

Deferred income primarily results from the timing of invoicing Local Authorities. Most require invoicing on a rolling four weekly cycle and as a result income may be deferred at the year end.

	2021 £	2020 £
Movements in deferred income comprise:		
Balance at 1 April	131,656	410,066
Released during the year	(51,348)	(321,645)
Income deferred during the year	218,680	43,235
	<u>298,988</u>	<u>131,656</u>

11 Financial Instruments

	2021 £	2020 £
Consolidated and Trust		
Financial assets		
Debt instruments measured at amortised cost		
Trade debtors, other debtors, accrued income and cash at bank and in hand	16,377,415	13,772,811
Debt Instruments measure at fair value		
Investments	4,116,349	3,310,041
Total	<u>20,493,764</u>	<u>17,082,852</u>
Financial liabilities		
Measured at amortised cost		
Trade creditors and accruals	(2,875,173)	(2,793,965)
Total	<u>(2,875,173)</u>	<u>(2,793,965)</u>

The Brandon Trust

Notes to the consolidated financial statements for the year ended 31 March 2021

12 Restricted Funds

	Balance 1 April 2020 £	Income £	On acquisition £	Expenditure / Transfers £	Balance 31 March 2021 £
Consolidated					
NHS Property Services Ltd - restricted other	367,500	-	-	-	367,500
NHS Property Services Ltd - restricted revaluation	987,295	-	-	(34,541)	952,754
Capital Grant	90	-	-	(90)	-
Donation - Work, Learning and Leisure	150,378	52,416	-	(27,492)	175,302
Donation - Accommodation with Care Services	2,848	3,914	-	(3,730)	3,032
Donation - Supported Living	13,448	4,952	-	(5,989)	12,411
Donations - other	38,371	7,890	-	(2,477)	43,784
Donations - Dream Fund	52,014	30,537	28,505	(9,710)	101,346
COVID 19 related grants	-	1,094,841	4,875	(653,215)	446,501
	<u>1,611,944</u>	<u>1,194,550</u>	<u>33,380</u>	<u>(737,244)</u>	<u>2,102,630</u>

The restricted funds of the Trust comprise the consolidated funds of £2,102,630 (2020:£1,611,944), excluding the NHS restricted revaluation reserve of £952,754 (2020:£987,295), which are replaced in the Trust by the Investment in subsidiary of £1,125,459 (2020: £1,125,459) to arrive at the closing restricted funds balance of £2,275,335 (2020:£1,750,108)

Year ended 31 March 2020

	Balance 1 April 2019 £	Income £	On acquisition £	Expenditure / Transfers £	Balance 31 March 2020 £
Consolidated					
NHS Property Services Ltd - restricted other	502,500	-	-	(135,000)	367,500
NHS Property Services Ltd - restricted revaluation	1,021,836	-	-	(34,541)	987,295
Innovation Grant - Assistive Technology	787	-	-	(787)	-
Capital Grant	14,652	-	-	(14,562)	90
Donation - Work, Learning and Leisure	167,802	47,600	-	(65,024)	150,378
Donation - Accommodation with Care Services	4,824	3,956	-	(5,932)	2,848
Donation - Supported Living	23,207	2,308	-	(12,067)	13,448
Donations - other	69,758	41,988	-	(73,375)	38,371
Donations - Dream Fund	71,027	26,154	-	(45,167)	52,014
	<u>1,876,393</u>	<u>122,006</u>	<u>-</u>	<u>(386,455)</u>	<u>1,611,944</u>

The COVID related grants comprise funds specifically for the purposes of Infection control, rapid testing and workplace capacity, arising from the COVID 19 pandemic.

The Innovation Grant was for use on a specific assistive technology project at Clifton Park Family Assessment Centre. The project finished with an underspend, with the Trust intending to spend in the spirit of the original grant.

Donations are from various sources, often bequests, to be used for specific purposes by specific elements of the Trust.

The capital grant represents an extension of the prior year capital grant in relation to improvement works on a particular property.

The Dream Fund raises money for the purpose of enhancing the lives of people that we support. The Trust was gifted the assets and liabilities of the Thomas More Project (Charity number 1009917) during the year, which it was agreed would form part of the Dream Fund.

The NHS Property Services fund represents monies previously received from NHS Property Services Ltd to fund the purchase of freehold properties. The proceeds are payable in the event that the Trust and subsidiary sells the properties and as such the funds received have been treated as restricted. The Subsidiary investment reserve represents the equivalent restricted income in the Subsidiary.

The Brandon Trust

Notes to the consolidated financial statements for the year ended 31 March 2021

13 Unrestricted funds

Consolidated and Trust	Revaluation Reserve £	Designated Reserve £	General Reserve £	Total Excluding Pension Reserve £	Pension Reserve £	Total Including Pension Reserve £
Balance at 1 April 2020	1,688,924	20,145	14,586,558	16,295,627	(208,000)	16,087,627
Surplus for the year before transfers	-	-	4,117,011	4,117,011	(100,000)	4,017,011
Balance at 31 March 2021	1,688,924	20,145	18,703,569	20,412,638	(308,000)	20,104,638

During the year designated funds had income of £Nil (2020: £6,000) and costs of £Nil (2020: £3,648). The balance of designated funds at 31 March 2021, relates to Employment Strategy projects, which were curtailed due to COVID restrictions in the year.

Year ending 31 March 2020

Consolidated and Trust	Revaluation Reserve £	Designated Reserve £	General Reserve £	Total Excluding Pension Reserve £	Pension Reserve £	Total Including Pension Reserve £
Balance at 1 April 2019	1,941,071	17,793	12,720,108	14,678,972	(226,000)	14,452,972
Deficit for the year before transfers	-	2,352	1,614,303	1,616,655	18,000	1,634,655
Transferred between reserves on sale of properties	(252,147)	-	252,147	-	-	-
Balance at 31 March 2020	1,688,924	20,145	14,586,558	16,295,627	(208,000)	16,087,627

14 Analysis of net assets between funds

Consolidated	Unrestricted Funds £	Restricted Funds £	Pension Reserve £	Total Funds £
Fund balances at 31 March 2021 are represented by:				
Intangible fixed assets	428,556	-	-	428,556
Tangible fixed assets	2,919,076	1,320,254	-	4,239,330
Investments	4,116,349	-	-	4,116,349
Current assets	16,122,818	782,376	793,000	17,698,194
Current liabilities	(3,174,161)	-	-	(3,174,161)
Long Term liabilities	-	-	(1,101,000)	(1,101,000)
Total Net Assets	20,412,638	2,102,630	(308,000)	22,207,268

Year ended 31 March 2020

Consolidated	Unrestricted Funds £	Restricted Funds £	Pension Reserve £	Total Funds £
Fund balances at 31 March 2020 are represented by:				
Intangible fixed assets	131,406	-	-	131,406
Tangible fixed assets	2,607,665	1,354,795	-	3,962,460
Investments	3,310,041	-	-	3,310,041
Current assets	13,922,151	257,149	598,000	14,777,300
Current liabilities	(3,675,636)	-	-	(3,675,636)
Long Term liabilities	-	-	(806,000)	(806,000)
Total Net Assets	16,295,627	1,611,944	(208,000)	17,699,571

The total fund balance of the Trust comprises the Consolidated fund of £22,207,268 (2020:£17,699,571), excluding the NHS restricted assets of £952,754 (2020:£987,295), which are replaced in the Trust by the Investment in the subsidiary of £1,125,459 (2020:£1,125,459) in arriving at the closing funds balance of £22,379,973 (2020:£17,837,735)

15 Reconciliation of net income and expenditure to net cash inflow/(outflow) from operating activities

	Group 2021 £	Group 2020 £
Net income	4,597,697	1,346,206
Net (gain)/loss on investments	(806,308)	970
FRS102 Pension (credit)/charge	10,000	6,000
Depreciation of tangible assets	216,855	248,880
Amortisation of intangible assets	66,468	36,415
Fixed assets donated on acquisition (note 6)	(386,275)	-
Investment income	(10,709)	(42,323)
Loss on disposal of fixed assets and assets held for resale	3,806	3,710
Decrease in debtors	492,069	1,587,799
(Decrease) in creditors within one year	(501,475)	(405,539)
Net cash inflow from operating activities	3,682,128	2,782,118

The Brandon Trust

Notes to the consolidated financial statements for the year ended 31 March 2021

16 Analysis of cash and cash equivalents

Consolidated and Trust	31 March 2021 £	31 March 2020 £
Net cash:		
Cash at bank and in hand	11,590,674	8,372,711

The Trust acts as the custodian of bank accounts for a number of people it supports, in its capacity as Trustee/Appointee for the individuals concerned. The total sum held for these individuals at 31 March was £1,770,460 (2020: £1,750,495). These assets are retained by the individuals concerned and do not form part of the Trust's results.

17 Analysis of changes in net debt

Consolidated and Trust	1 April 2020	Cash flows	On acquisition	31 March 2021
Cash	8,372,711	2,657,972	559,991	11,590,674

18 Retirement benefits

The Group participates in a number of pension schemes. The total pension operating cost for the Group was £1,507,545 (2020: £1,601,954). This figure includes £245,293 (2020: £264,640) of outstanding contributions at the balance sheet date.

a) Defined contributions scheme

i) The Trust operates a defined contribution ("money purchase") pension scheme with Aegon. The contributions relating to each member (less investment and administrative expenses) are invested until retirement when the value of the member's accumulated investment account is available to purchase a pension under an annuity contract or take a cash option within HMRC limits. The assets of the scheme are held separately from those of the trust in an independently administered fund. The pension costs charge which represents contributions payable by the Group to these schemes amounted to £315,924 (2020: £354,973).

ii) The company commenced pensions auto-enrolment on 1 September 2013 via the National Employment Savings Trust (NEST) defined contribution pension scheme. Employer contributions increased by 1% during the year for the year and were: £523,145 (2020: £430,148).

b) Defined benefit schemes

i) The Trust contributes to the NHS pension scheme which is a final salary scheme. The rate of employer contributions is set with reference to a funding valuation undertaken by the scheme actuary. The last four-yearly valuation was undertaken as at 31 March 2020 and has set contribution rates until 1 April 2023. As the scheme is unfunded there can be no deficit or surplus to distribute on the wind-up of the scheme or withdrawal from the scheme. Brandon has no liability for other employers obligations to the multi-employer scheme. As the scheme operates on a pay as you go basis there is no liability to recognise in respect of past service deficits.

The pension cost charge represents contributions payable by the fund net of recharges and amounted to £551,492 (2020: £630,354) (£585,747 actual contributions net of £34,255 from the Department of Health Funding).

ii) The Trust contributes to a further pension scheme providing benefits based on final pensionable pay, the Avon Fund, which is administered by Bath and North East Somerset Council. The Trust's involvement in the scheme commenced on 1 September 2001. The assets of the scheme are held separately from those of the Trust and hence fuller disclosure under FRS102 is required. The amounts charged to the SOFA are the current service costs and gains and losses on settlements and curtailments. They are included as part of the staff costs. Contributions are determined by a qualified actuary on the basis of triennial valuations using the projected unit method. The most recent valuation was at 31 March 2016. The contributions payable by the group to the fund amounted to £32,177 (2020: £33,729). For actuarial assumptions and composition of the scheme see page 45.

iii) The Trust contributes to a pension scheme providing benefits based on final pensionable pay, which is administered by Gloucestershire County Council. The assets of the scheme are held separately from those of the Trust and hence fuller disclosure under FRS102 is required. The amounts charged to the SOFA are the current service costs and gains and losses on settlements and curtailments. They are included as part of staff costs. Contributions are determined by a qualified actuary on the basis of triennial valuations using the projected unit method. The most recent valuation was at 31 March 2016. The contributions payable by the group to the fund amounted to £9,657 (2020: £12,471). For actuarial assumptions and composition of the scheme see page 46.

iv) The Trust and formerly Odyssey Care Ltd makes contributions to the London Borough of Southwark Pension Scheme. The employer's contributions are however set in relation to the current service period only, consequently the contributions have been accounted for as if it were a defined contribution scheme. The pension charge payable to the fund from the Trust amounted to £31,404 (2020: £44,096).

The Brandon Trust

Notes to the consolidated financial statements for the year ended 31 March 2021

18 Retirement Benefits (continued)

b) Defined benefit Schemes (continued)

v) The Trust contributes to a further pension scheme providing benefits based on final pensionable pay, which is administered by Warwickshire County Council. The Trust's involvement in the scheme commenced on 1 September 2015. The pension liability remains attributable to Warwickshire County Council under the terms of the contract and as such the employees contributions are set in relation to the current service period only. As a result the contributions have been accounted for as if it were a defined contribution scheme. The pension charge payable to the fund from the Trust amounted to £43,746 (2020: £96,183).

Composition of the Avon Pension Fund Scheme

Consolidated and Trust

The Principal assumptions used in the calculation of the valuation of the plan assets and the present value of the defined benefit obligation include:

	2021	2020
Future salary increases	4.2%	3.6%
Future pension increases	2.8%	2.2%
Discount rate	2.1%	2.4%
Inflation assumption - CPI	2.7%	2.1%

The average life expectancy for a pensioner retiring at 65 on the reporting date is:

	2021	2020
male (female) future pensioner aged 65	24.8 (27.4) years	24.7 (27.3) years
male (female) current pensioner aged 65	23.3 (25.4) years	23.2 (25.3) years

Amounts recognised in the statement of financial activities of the defined benefit schemes is as follows:

	2021 £000s	2020 £000s
Current service cost	(48)	(53)
Past service cost	-	(20)
Net interest cost	(13)	(15)
Administration expenses	(1)	(1)
Pension cost recognised	<u>(62)</u>	<u>(89)</u>

	2021 £000s	2020 £000s
Changes in Benefit Obligation during period		
Benefit obligation at beginning of period	1,728	1,665
Current service cost	48	53
Interest on pensions liabilities	41	42
Member contributions	9	10
Past service cost	-	20
Remeasurements -Experience (Gain)/loss	(14)	35
-(Gain)/Loss on assumptions	350	(85)
Benefits/transfers paid	(5)	(12)
Benefit obligation at end of period	<u>2,157</u>	<u>1,728</u>

	2021 £000s	2020 £000s
Changes in Plan Assets during the period		
Fair value of plan assets at beginning of period	1,130	1,069
Interest on plan assets	28	27
Remeasurements (assets)	171	(3)
Admin expenses	(1)	(1)
Employer contributions	32	40
Member contributions	9	10
Benefits/transfers paid	(5)	(12)
Fair value of plan assets at end of period	<u>1,364</u>	<u>1,130</u>

	2021 £000s	2020 £000s
Actual Return on Plan Assets	<u>199</u>	<u>(69)</u>

The analysis of the scheme assets at the reporting date were as follows:

	2021 %	2020 %
Equities	37.5	43.5
Government Bonds	14.1	5.6
Other Bonds	8.5	9.1
Property	3.8	9.9
Cash/Liquidity	2.9	2.2
Other	33.2	29.7
	<u>100.0</u>	<u>100.0</u>

Estimated Employer's contributions for the year to 31 March 2022 will be approximately £34,000.

The Brandon Trust

Notes to the consolidated financial statements for the year ended 31 March 2021

18 Retirement Benefits (continued)

Composition of the Gloucestershire County Council Scheme

Consolidated and Trust

The Principal assumptions used in the calculation of the valuation of the plan assets and the present value of the defined benefit obligation include:

	2021	2020
Salary increase rate	3.15%	2.2%
Pension/inflation increase rate	2.85%	1.9%
Discount rate	2.0%	2.3%

The average life expectancy for a pensioner retiring at 65 on the reporting date is:

	2021	2020
male (female) current pensioner aged 65	21.9 (24.3) years	21.7 (23.9) years
male (female) future pensioner aged 65	22.9 (26.0) years	22.4 (25.3) years

Amounts recognised in the statement of financial activities of the defined benefit schemes is as follows:

	2021 £000s	2020 £000s
Current Service Cost	(15)	(17)
Past service cost	-	(1)
Net interest cost	(5)	(5)
Pension cost recognised	<u>(20)</u>	<u>(23)</u>

	2021 £000s	2020 £000s
Changes in Benefit Obligation during period		
Benefit obligation at beginning of period	857	958
Current service cost	15	22
Past service cost (including curtailments)	-	1
Interest on pensions liabilities	20	23
Member contributions	2	6
Benefits Paid	(30)	(17)
Remeasurement loss/(gain) on assumptions	253	(122)
Remeasurements (liabilities) - other experience	(10)	(14)
Benefit obligation at end of period	<u>1,107</u>	<u>857</u>

	2021 £000s	2020 £000s
Changes in Plan Assets during the period		
Fair value of plan assets at beginning of period	649	732
Interest income on plan assets	15	18
Employer contributions	10	22
Member contributions	2	6
Benefits Paid	(30)	(17)
Remeasurements - return on assets excluding amounts shown in net interest	153	(112)
Fair value of plan assets at end of period	<u>799</u>	<u>649</u>

	2021 £000s	2020 £000s
Actual (reduction)/Return on Plan Assets	<u>213</u>	<u>(44)</u>

The analysis of the scheme assets at the reporting date were as follows:

	2021 %	2020 %
Equities	70.0	64.0
Government Bonds	20.0	26.0
Property	7.0	9.0
Cash/Liquidity	3.0	1.0
	<u>100.0</u>	<u>100.0</u>

Estimated Employer's contributions for the year to 31 March 2022 will be approximately £10,000.

Under the terms of the contract with Gloucestershire council, the Trust is liable for any deficit in the event of termination of the contract.

19 Financial commitments

At 31 March 2021 the Group total future minimum lease payments under non-cancellable operating leases was as follows:

Consolidated and Trust	Land and buildings		Other	
	2021 £	2020 £	2021 £	2020 £
Expiry date:				
Within one year	377,131	411,940	386,124	244,197
Between two and five years	328,691	466,797	414,175	369,078
In over five years	-	-	-	-
	<u>705,822</u>	<u>878,737</u>	<u>800,299</u>	<u>613,275</u>

20 Capital commitments

Capital expenditure committed but not incurred at 31 March 2021 amounted to £157,950 (2020: Nil).

21 Related Party Transactions

No related party transactions took place during the year (2020:£Nil).

22 Contingent Liabilities

Properties

Proceeds from the sale of certain properties held by Odyssey Care Limited and the Trust amounting to £1,320,254 (2020: £1,354,795) are repayable to NHS Property Services Limited upon the sale of these tangible fixed assets. This is secured by legal charge over the properties concerned. The carrying value of the underlying properties at 31 March 2021 was £2,397,185 (2020: £2,460,156).

Employee Night shifts

The Trust was following an Employment Appeal Tribunal case regarding the issue of whether an employee performing a sleeping night shift falls within the national living wage, rather than a fixed allowance for the whole night, and the associated taxes thereon. Since April 2016, the Trust has operated a policy of topping up the pay of staff on these shifts to ensure that individual hourly rates do not fall below the national living wage. There is therefore a potential liability, which could arise prior to this date from potential employee claims and enforcement action. The court of appeal issued its decision in the Royal Mencap Society and Tomlinson Blake Ruling appeal on 13 July 2018 and rejected the Employment Appeal Tribunal's previous decision. On 19th March 2021 the supreme Court upheld this appeal and determined that it is only time spent awake and working during a sleeping night shift count as working time for the National Minimum Wage. There is no liability arising as a result of this case.

23 Prior year primary statement comparatives by fund

Notes	Unrestricted Funds	Unrestricted Pensions Reserve	Restricted Funds	Total Funds 2020
	£	£	£	£
Income				
Donations and Legacies	16,818	-	122,006	138,824
Income from charitable activities:				
Fees for Accomodation with Care Services	8,052,026	-	-	8,052,026
Fees for Work, Learning and Leisure	5,074,921	-	-	5,074,921
Fees for Supported Living Services	41,599,552	-	-	41,599,552
Income from other trading activities:				
Charity shop income	285,404	-	-	285,404
Investment income	42,323	-	-	42,323
Other income	64,883	-	-	64,883
Total income	55,135,927	-	122,006	55,257,933
Expenditure				
Expenditure on raising funds				
Charity shop expenditure	267,123	-	-	267,123
Expenditure on charitable activities				
Accomodation with care Services Costs	7,843,300	849	34,541	7,878,690
Work, Learning & Leisure Costs	5,007,363	607	-	5,007,970
Fees for Supported Living Services	40,400,516	4,544	-	40,405,060
Other expenditure in the deployment of grants and donations received	-	-	351,914	351,914
Total expenditure	53,518,302	6,000	386,455	53,910,757
Net (loss) on investments	(970)	-	-	(970)
Net income/(expenditure) before other other gains and losses	1,616,655	(6,000)	(264,449)	1,346,206
Other Recognised Gains/(Losses)				
Pension schemes actuarial (loss) / gain	18	71,000	-	71,000
Remeasurement of reimbursement asset	18	(47,000)	-	(47,000)
Net movement in funds	1,616,655	18,000	(264,449)	1,370,206
Balances brought forward at 1 April 2019	14,678,972	(226,000)	1,876,393	16,329,365
Balances carried forward at 31 March 2020	16,295,627	(208,000)	1,611,944	17,699,571

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above. The surplus for the year for Companies Act purposes comprises the net income for the year and was £1,346,206.



Brandon

Live free

the learning disability charity



Brandon exists to enable children, young people and adults with learning disabilities and autism to live life in the way they choose.

We do that by providing high-quality, individualised support that focusses on enabling people to achieve their dreams and truly live free.

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