

Financial Statements

Bryson Care

For the year ended 31 March 2023

Registered number: NI606733
Charity number: 100809

Bryson Care

(A company limited by guarantee)

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Bryson Care

(A company limited by guarantee)

**Reference and administrative details of the Charity, its Trustees and advisers
For the year ended 31 March 2023**

Trustees

N Meier (Chair)
J Gwynne (resigned 30 August 2022)
J Robinson
E Joudch
S Healy
N Dick (appointed 1 April 2022)

Company registered number

NI606733

Charity registered number

100809

Registered office

2 Rivers Edge, 13-15 Ravenhill Road, Belfast, BT6 8DN

HMRC charity number

XT 18920

Independent auditor

Grant Thornton (NI) LLP, 12 - 15 Donegall Square West, Belfast, BT1 6JH

Bankers

AIB, 11 - 15 Donegall Square North, Belfast, BT1 5JA

Solicitors

Tughans, Marlborough House, 30 Victoria Street, Belfast, BT1 3GG

Bryson Care

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Trustees' annual report For the year ended 31 March 2023

The Trustees are pleased to present their annual Director's Report together with the financial statements of the Charity for the year ending 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act (NI) 2008, the Companies Act 2006, the Memorandum and Articles of Association, and 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).

Objectives and activities

Bryson Care has provided expert care and support to vulnerable people for over 100 years. Incorporated in 2011, and a subsidiary within Bryson Charitable Group, it provides a diverse range of services to those in need including the following:

- Home-based personal care for vulnerable adults.
- Home based Family support services to children and young people and their caregivers.
- Advocacy support for adults with learning difficulties and their caregivers.
- Housing support for Irish Travellers.
- Advice and support to those seeking Asylum and Refuge
- Practice learning for student social workers.
- A new community-based pilot 'Thriving Communities' and Emergency response to the cost of living crisis.

Achievements and performance

Over the course of the 12-month period to 31st March 2023, Bryson Care has experienced a year of further innovation and solid growth. In addition to the delivery of our longstanding high-quality services to families and children under stress, vulnerable adults, resettled refugees, and practice learning opportunities for professional social work students we continued to develop community innovations and growth. A successful recruitment drive enabled us to support more households and add a richer skill mix to our community teams. By way of example of this success, we achieved:

- A 40% growth in the provision of our weekly rapid hospital discharge hours (RASP).
- Recognition for a high standard of practice representing the rights of those with a learning disability from the Public Inquiry Panel investigating Muckamore Abbey Hospital.
- Two additional Asylum Advice Advisors to support an 18.9% growth in the numbers of vulnerable people seeking asylum in Northern Ireland.
- The delivery of a regional support response to provide essential emergency funds to displaced Ukrainians arriving here from their homeland.
- An urgent renewed emergency cost of living response to financially support a further 13.5K households in greatest need.
- A new crisis intervention model to connect those with ongoing needs with our 'Root Cause' resources, including the provision of our cost-of-living initiative- sustainable 'Healthy Futures'.
- Innovative models of aging well are being explored with colleagues in the Netherlands.

Principal source of funding

Bryson Care operate a range of public sector contracts primarily through Health and Social Care Trusts and Public Sector funded bodies. This is an area that continues to grow and excel. This year we have been successful in receiving donations from the private sector and we will continue to identify diversification of income streams in order to achieve its 5-year growth strategy.

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**Trustees' annual report (continued)
For the year ended 31 March 2023**

Financial review

The financial year to 31 March 2023 shows a continuous upwards movement for Bryson Care, revenue has grown by 37% over the year. Improved surplus has been generated within this growth in the areas of Ukrainian support and Family services. The overall margin of 3.6% marks further improvement over the previous year's 1.5%. The largest overhead continues to be staff costs totalling £10.4m in the year up from £8.4m in 2021/22. New opportunities are explored and costs continue to be tightly monitored for the continued strong financial performance of Bryson Care.

Reserves Policy and Going Concern

Reserves are needed to bridge the timing gap between spending and receiving of income and to cover unplanned temporary shortfalls in income should they arise. Holding adequate reserves safeguards the provision of our services in the event of unexpected significant financial pressures. The Trustees consider that the ideal level of reserves would be a minimum of three months expenditure. For Bryson Care, unrestricted reserves freely available to spend, therefore in the form of investments, cash or cash equivalents not held for restricted purposes or designed projects having improved year on year, are below this target level. However, ambitious strategic plans and focused key performance indicators will grow reserves and ensure that the going concern assumption is appropriate.

Plans for future periods

This year Bryson Care joined with other Bryson Charitable Group Companies in innovative developments. Next year 2023/2024. We would intend to achieve the following:
Driven by the Mental Health Capacity Act we will deliver a greater volume of advocacy hours for those in need of protection. We will demonstrate the positive impact of an advanced model of care and continue to develop a healthier aging best practice approach our work in community will be enhanced by a community-orientated trauma initiative and these new undertakings will grow further professional social work learning opportunities of international interest. While continuing to offer immediate direct relief to those in abject poverty we will continue to advance our triage model linking those in greatest need with other Bryson longer-term resources. We remain committed to the diversification of our funding streams in order to become a leader in best practice. We will make any structural change necessary to secure the excellent stewardship of the charity going forward and for many years to come.

Principal risks and uncertainties

The organisation continues to respond with energy and commitment to the challenges faced by the COVID-19 pandemic, ensuring that operations continue, and those that need Bryson Care are serviced, whilst ensuring the safety and welfare of staff and service users through additional Personal Protective Equipment, training and risk assessments. The organisation continues to respond to requests by Health Trusts for additional domiciliary care services, and family support services provided continued and extra support to vulnerable and at risk families during difficult periods of lockdown. The charity continues to monitor any risks with regards to COVID-19 along with normal risk management functions as outlined further below.

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Trustees' annual report (continued) For the year ended 31 March 2023

Structure, Governance and management

Governing Document

Bryson Care is a company limited by guarantee governed by its Memorandum and Articles of Association. Bryson Care is a registered charity with the Charity Commission for Northern Ireland.

Bryson Care is part of the Bryson Charitable Group and operates within the governance structures of the Group. The Trustees act within the powers outlined in the Charity's Memorandum and Articles of Association and within the terms of delegated authority from the Member, Bryson Charitable Group.

The Board meets on a quarterly basis, and has set out a Statement of Reserved Matters clearly identifying those matters which require decision by the Trustees. At each Board meeting the Trustees review Management Accounts and a Director's Report. The Director's Report allows the Trustees to monitor performance against the agreed annual plan.

The Board reviews its own and the effectiveness of individual Trustees on an annual basis and takes any necessary steps to ensure both continue to work well.

Appointment of Trustees

The Board Membership of Bryson Care was as follows:

- Nuala Meier (Chair)
- June Gwyne - Resigned August 2022
- Elias Joudeh
- Janet Robinson
- Siofra Healy
- Noel Dick – Appointed April 2022

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Trustees' annual report (continued) For the year ended 31 March 2023

The Chairman and the Trustees recruit and select new Trustees as needed with the assistance of the Bryson Charitable Group 'Governance and Nominations Committee'. New Trustees are recruited on the relevance of their professional skills, and their potential to be able to make a helpful contribution to the governance of the Charity. As part of the recruitment process they are made aware of a Trustees' legal obligation under Charity and company law, the content of the Memorandum and Articles of Association, the Board and decision making processes, the business plan and recent financial performance of the Charity. An exercise has been undertaken to review tenure and skills of Trustees, and the recruitment need going forward on a long-term basis.

Internal Controls:

Processes are in place to ensure that performance is monitored and that appropriate management information is prepared and reviewed regularly by both the Executive Team of Bryson Charitable Group and the Bryson Care Board. A programme of internal audits is in place and planned on a three year cycle.

The systems of internal control are designed to provide reasonable, but not absolute assurance against material misstatement or loss. They include:

- A strategic plan and annual budget approved by the Trustees;
- Regular consideration by the Trustees of financial results, variances from budgets, non-financial performance indicators and benchmarking reviews;
- Delegation of day-to-day management within authority limits and segregation of duties.

Risk Management:

Formal risk management processes to assess business risks and implement risk management strategies are in place. This involves identifying the types of risk the Charity faces, prioritising them in terms of potential impact and likelihood of occurrence and identifying means of mitigating the risks. As part of this process the Trustees have reviewed the adequacy of the Charity's current internal controls and the costs of operating particular controls relative to the benefits obtained. Procedures have been established for reporting failings immediately to appropriate levels of management and to the Trustees.

Reserves:

As a matter of policy, each year the Trustees review the value of the reserves retained in the form of investments, cash and cash equivalents not held for restricted purposes or designated projects. The Trustees consider the Charity's exposure to major risks in terms of their likely impact on its income sources and planned expenditure in the short to medium term, as well as assessing the best way to mitigate such risks. This will include analysis of short term setbacks; regular short term fluctuations; growth plans within the Charity and risks identified within the Corporate Risk Register. The major threat to income is the loss of contractual income from service provision, along with any decline in grants received.

Arrangements for setting pay and remuneration of key management personnel:

The senior management team of the Charity are in charge of directing and controlling, running and operating the Charity on a day to day basis and together with the Trustees comprise the key management personnel of the Charity. All Trustees give of their time freely and no Trustee received remuneration within the year.

The remuneration of staff including the senior management team is reviewed annually by the Bryson Charitable Group 'Remuneration Committee'. The Committee comprises of Trustees who are independent of the management and free of any relationship that in the opinion of the Board would interfere with the exercise of independent judgement as members of the Committee. The Committee meet at least bi-annually and is charged with reviewing an annual award for all staff.

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Trustees' annual report (continued)
For the year ended 31 March 2023

Trustees' responsibilities in relation to the financial statements

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

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

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclose to our auditors

Each of the persons who is a trustee at the date of approval of this report confirms that:

- So far as each trustee is aware, there is no relevant audit information of which the Charity's auditor is unaware; and
- Each trustee has taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the Charity's auditor is aware of that information.

Approved by order of the members of the board of Trustees on
behalf by:

02/11/23

and signed on their



N Meier
(Chair of Trustees)

Independent auditor's report to the members of the board of Bryson Care

Opinion

We have audited the financial statements of Bryson Care, which comprise the Statement of financial activities, the Balance sheet and the Statement of cash flows for the financial year ended 31 March 2023, and the related 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, Bryson Care's financial statements:

- give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice of the assets, liabilities and financial position of the as at 31 March 2023 and of its incoming resources for the financial year then ended; 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 'Responsibilities of the auditor for the audit of the financial statements' section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, namely the FRC's Ethical Standard and the ethical pronouncements established by Chartered Accountants Ireland, applied as determined to be appropriate in the circumstances of the entity. 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 charity's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

Independent auditor's report to the members of the board of Bryson Care (continued)

Other information

Other information comprises the information included in the Annual Report, other than the financial statements and our Auditor's report thereon, including the Trustees' annual report. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 in the financial statements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

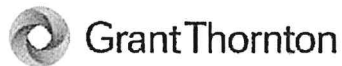
- the information given in the Trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements, and
- the Trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment we have obtained in the course of the audit, we have not identified material misstatements in the Trustees' annual report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; 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.



Independent auditor's report to the members of the board of Bryson Care (continued)

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation of the financial statements which give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice, including FRS102 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, management is responsible for assessing the charity'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 management either intend to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the charity's financial reporting process.

Independent auditor's report to the members of the board of Bryson Care (continued)

Responsibilities of the auditor for the audit of the financial statements

The objectives of an auditor 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 their 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.

A further description of an auditor's 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.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatement in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with ISAs (UK).

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

Based on our understanding of the charity and industry, we identified that the principal risks of non-compliance with laws and regulations related to compliance with Data Privacy law, Employment Law and Pensions Legislation and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and UK tax legislation. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to manipulate financial performance and management bias through judgements and assumptions in significant accounting estimates, in particular in relation to significant one-off or unusual transactions. We apply professional scepticism through the audit to consider potential deliberate omission or concealment of significant transactions, or incomplete/inaccurate disclosures in the financial statements.

In response to these principal risks, our audit procedures included but were not limited to:

- inquiries of management on the policies and procedures in place regarding compliance with laws and regulations, including consideration of known or suspected instances of non-compliance and whether they have knowledge of any actual, suspected or alleged fraud;
- inspection of the charity's regulatory and legal correspondence and review of minutes of board meetings during the year to corroborate inquiries made;
- gaining an understanding of the internal controls established to mitigate risk related to fraud;
- discussion amongst the engagement team in relation to the identified laws and regulations and regarding the risk of fraud, and remaining alert to any indications of non-compliance or opportunities for fraudulent manipulation of financial statements throughout the audit;
- identifying and testing journal entries to address the risk of inappropriate journals and management override of

Independent auditor's report to the members of the board of Bryson Care (continued)

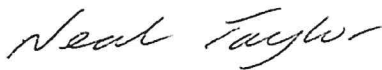
controls;

- designing audit procedures to incorporate unpredictability around the nature, timing or extent of our testing;
- challenging assumptions and judgements made by management in their significant accounting estimates, including the recoverability of trade debtors; the recoverability of long term contracts; the carrying value of fixed assets; and revenue recognition; and
- review of the financial statement disclosures to underlying supporting documentation and inquiries of management.

The primary responsibility for the prevention and detection of irregularities including fraud rests with those charged with governance and management. As with any audit, there remains a risk of non-detection or irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or override of internal controls

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Neal Taylor (Senior statutory auditor)

for and on behalf of
Grant Thornton (NI) LLP

Chartered Accountants
Statutory Auditors

Belfast
Date: 18 December 2023

Bryson Care

(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)

For the year ended 31 March 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Government grant income	4	30,659	506	31,165	219,825
Charitable activities	5	11,278,312	7,992,269	19,270,581	13,891,715
Total income		11,308,971	7,992,775	19,301,746	14,111,540
Expenditure on:					
Charitable activities		10,862,525	7,745,652	18,608,177	13,894,879
Total expenditure		10,862,525	7,745,652	18,608,177	13,894,879
Net movement in funds		446,446	247,123	693,569	216,661
Reconciliation of funds:					
Total funds brought forward		627,221	60,446	687,667	471,006
Net movement in funds		446,446	247,123	693,569	216,661
Total funds carried forward		1,073,667	307,569	1,381,236	687,667

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 15 to 29 form part of these financial statements.

Bryson Care

(A company limited by guarantee)
Registered number: NI606733

Balance sheet

For the year ended 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	<u>107,224</u>	<u>93,736</u>
		107,224	93,736
Current assets			
Debtors	11	1,937,451	1,018,615
Cash at bank and in hand	17	<u>1,586,771</u>	<u>813,836</u>
		3,524,222	1,832,451
Creditors: amounts falling due within one year	12	<u>(2,250,210)</u>	<u>(1,238,520)</u>
Net current assets		1,274,012	539,931
Total net assets		<u>1,381,236</u>	<u>687,667</u>
Charity funds			
Restricted funds	13	307,569	60,446
Unrestricted funds	13	1,073,667	627,221
Total funds		<u>1,381,236</u>	<u>687,667</u>

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

The financial statements were approved and authorised for issue by the Trustees on 22/4/23 and signed on their behalf by:



N Meier
(Chair of Trustees)

Company number: NI606733

The notes on pages 15 to 29 form part of these financial statements.

Bryson Care

(A company limited by guarantee)

Statement of cash flows

For the year ended 31 March 2023

	2023	2022
Note	£	£
Cash flows from operating activities		
Net cash used in operating activities	16 817,167	2,478
Purchase of tangible assets	(44,232)	(107,769)
Change in cash and cash equivalents in the year	772,935	(105,291)
Cash and cash equivalents at the beginning of the year	813,836	919,127
Cash and cash equivalents at the end of the year	17 1,586,771	813,836

The notes on pages 15 to 29 form part of these financial statements.

Bryson Care

(A company limited by guarantee)

Notes to the financial statements

For the year ended 31 March 2023

1. General information

Bryson Care is a company limited by guarantee in Northern Ireland, incorporated under the Companies Act 2006. Its registered office is 2 Rivers Edge, 13-15 Ravenhill Road, Belfast, Northern Ireland, BT6 8DN and it has company registration number of NI606733 and charity registration number of NIC100809.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements are prepared on a going concern basis, under the historical cost convention unless otherwise noted in the accounting policies below. They have been prepared in accordance with applicable law and accounting standards issued by the Financial Reporting Council, including (FRS 102) 'The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Statement of Recommended Practice- Accounting and Reporting by Charities, effective 1st January 2019 ('SORP').

Bryson Care meets the definition of a public benefit entity under FRS 102.

On 30 September 2019 the charity entered into a charity combination with Bryson Intercultural Limited, which met the requirement of Section 27.4 of Charities SORP (FRS 102) - Criteria for merger accounting. Accordingly, the combination has been accounted for as a merger. As a result, the financial statements are presented as if the combination had been effective from 1 April 2018.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the charity's accounting policies (see note 3).

The financial statements are prepared in sterling (£), which is the functional currency of the entity.

2.2 Going concern

After reviewing the charity's forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

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Notes to the financial statements

For the year ended 31 March 2023

2. Accounting policies (continued)

2.3 Income

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Group will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.4 Expenditure

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

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees, costs of legal advice for trustees and costs linked to the strategic management of the charity, including trustee meetings.

All expenditure is inclusive of irrecoverable VAT.

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Notes to the financial statements

For the year ended 31 March 2023

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

At each reporting date the charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined which is the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Office equipment	- 25%	Straight line
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2.6 Stocks

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

2.7 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.8 Debtors

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

2.9 Cash at bank and in hand

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

Notes to the financial statements

For the year ended 31 March 2023

2. Accounting policies (continued)

2.10 Liabilities and provisions

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

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

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

2.11 Holiday pay accrual

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the Balance sheet date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the Balance sheet date.

2.12 Financial instruments

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

2.13 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.14 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.15 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

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

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

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Notes to the financial statements

For the year ended 31 March 2023

3. Critical accounting estimates and areas of judgement

The preparation of these financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity 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 to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgement:

a) Recoverability of debtors

Estimates are made in respect of the recoverable value of trade and other debtors. When assessing the level of provisions required, factors including current trading experience, historical experience and the aging profile of debtors are considered.

b) Long term contract accounting

Estimates are made in respect of the financial outcome of long term contracts. When unavoidable costs of fulfilling a contract are expected to exceed committed and discretionary costs a contract is deemed onerous and a provision is recognised immediately.

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Notes to the financial statements
For the year ended 31 March 2023

4. Income from other government grant funding

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Grants	30,659	506	31,165
Total 2023	30,659	506	31,165

	Unrestricted funds 2022 £	Total funds 2022 £
Grants	219,825	219,825
Total 2022	219,825	219,825

5. Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Advocacy	228,475	-	228,475
Choice housing	-	263,063	263,063
Community renewal	-	460,844	460,844
Other	5,340	600	5,940
Adults core	67,460	-	67,460
NIRRC	37,967	2,188,401	2,226,368
CLERI	-	3,725,894	3,725,894
Directors office	159,271	-	159,271
Domestic care	9,700,646	-	9,700,646
EVS	150,652	-	150,652
Family support	801,359	-	801,359
FCI	-	90,000	90,000
NIHE Floating support	-	88,301	88,301
Migrants advice	-	145,773	145,773
Sure start	-	851,666	851,666
Students unit	-	177,727	177,727
Total care	127,142	-	127,142
Total 2023	11,278,312	7,992,269	19,270,581

Bryson Care**(A company limited by guarantee)****Notes to the financial statements**
For the year ended 31 March 2023**5. Income from charitable activities (continued)**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Elderly care	8,677,265	-	8,677,265
Advocacy	236,465	-	236,465
Training	-	169,401	169,401
Department for Communities	-	258,298	258,298
Northern Ireland Housing Executive	-	80,643	80,643
Choice Housing	19,698	24,081	43,779
Family and child care	879,171	819,590	1,698,761
Fuel Crisis Initiative	168,000	2,025,426	2,193,426
Other	226,737	210,024	436,761
Migrant help	-	83,964	83,964
Special EU Programmes Body	-	12,952	12,952
Total 2022	10,207,336	3,684,379	13,891,715

6. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Charitable activities	18,173,067	378,912	18,551,979
Governance costs	-	56,198	56,198
Total 2023	18,173,067	435,110	18,608,177

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Charitable activities	13,528,241	278,912	13,807,153
Governance costs	-	87,726	87,726
Total 2022	13,528,241	366,638	13,894,879

Bryson Care

(A company limited by guarantee)

Notes to the financial statements

For the year ended 31 March 2023

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Staff costs 2023 £	Governance costs 2023 £	Total funds 2023 £
Support costs	378,912	56,198	435,110
Total 2023	<u>378,912</u>	<u>56,198</u>	<u>435,110</u>

	Staff costs 2022 £	Governance costs 2022 £	Total funds 2022 £
Support costs	278,912	87,726	366,638
Total 2022	<u>278,912</u>	<u>87,726</u>	<u>366,638</u>

Bryson Care**(A company limited by guarantee)****Notes to the financial statements****For the year ended 31 March 2023****7. Operating surplus**

The operating surplus is stated after charging:

	2023	2022
	£	£
Auditor's remuneration	20,000	19,500
Operating lease rental expenses	159,655	155,381
Depreciation of tangible fixed assets	30,744	14,033
Interest on bank loans and overdrafts	2,989	7,104
	<u>2,989</u>	<u>7,104</u>

8. Staff costs

	2023	2022
	£	£
Wages and salaries	9,553,650	8,656,903
Social security costs	696,143	569,597
Contribution to defined contribution pension schemes	192,340	192,087
	<u>10,442,133</u>	<u>8,418,587</u>

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

	2023	2022
	No.	No.
Employees	<u>662</u>	<u>632</u>

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

	2023	2022
	No.	No.
In the band £70,001 - £80,000	-	1
In the band £80,001 - £90,000	1	-

Key management personnel include all Directors and Assistant Directors in the charity. The total compensation paid to key management personnel for services provided to the charity was £232,576 (2022: £204,165).

9. Trustees' remuneration and expenses

No trustee or person connected to a trustee was in receipt of remuneration, travel and subsistence costs or received payments for professional services in the year (2022: £Nil)

Bryson Care

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Notes to the financial statements

For the year ended 31 March 2023

10. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 01 April 2022	107,769
Additions	44,232
At 31 March 2023	<u>152,001</u>
Depreciation	
At 01 April 2022	14,033
Charge for the year	30,744
At 31 March 2023	<u>44,777</u>
Net book value	
At 31 March 2023	<u>107,224</u>
At 31 March 2022	<u>93,736</u>

Bryson Care

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Notes to the financial statements

For the year ended 31 March 2023

11. Debtors

	2023	2022
	£	£
Due within one year		
Trade debtors	393,681	542,578
Amounts owed by group undertakings	859,626	9,225
Other debtors	8,120	5,370
Prepayments and accrued income	676,024	461,442
	<u>1,937,451</u>	<u>1,018,615</u>

12. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	318,822	213,239
Amounts owed to group undertakings	-	65
Other taxation and social security	136,799	110,627
Accruals	1,447,096	662,391
Other creditors	40,240	45,366
Deferred income	307,253	206,832
	<u>2,250,210</u>	<u>1,238,520</u>

The Charity's activities fall within the exemptions afforded by the provision of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

Bryson Care**(A company limited by guarantee)****Notes to the financial statements****For the year ended 31 March 2023****13. Statement of funds**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
General Funds - all funds	627,221	11,308,971	(10,862,525)	-	1,073,667
Restricted funds					
Mason Bibby	100	-	-	-	100
Jaffe	1,531	-	-	-	1,531
Vulnerable Refugees	850	-	-	-	850
Family Support Appeal	38,760	-	-	-	38,760
Bryson Trust fund	19,205	-	(3,264)	-	15,941
Choice Housing	-	263,063	(244,172)	-	18,891
Other	-	600	(2,971)	-	2,371
NIRRC	-	2,188,401	(2,070,843)	-	117,558
CLERI	-	3,725,894	(3,711,112)	-	14,782
DARE	-	-	(3,852)	-	(3,852)
FCI	-	90,000	-	-	90,000
Migrants advice	-	145,773	(130,394)	-	15,379
NIHE Floating Support	-	88,807	(88,807)	-	-
Sure Start	-	851,666	(851,666)	-	-
Students Unit	-	177,727	(177,727)	-	-
Community Renewal	-	460,844	(460,844)	-	-
	60,446	7,992,775	(7,745,652)	-	307,569
Total of funds	687,667	19,301,746	(18,608,177)	-	1,381,236

Bryson Care**(A company limited by guarantee)****Notes to the financial statements****For the year ended 31 March 2023****14. Summary of funds**

	Balance at 1 April 2022	Income	Expenditure	Transfers in/out	Balance at 31 March 2023
	£	£	£	£	£
General funds	627,221	11,308,971	(10,862,525)	-	1,073,667
Restricted funds	60,446	7,992,775	(7,745,652)	-	307,569
	<u>687,667</u>	<u>19,301,746</u>	<u>(18,608,177)</u>	-	<u>1,381,236</u>

15. Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	107,224	-	107,224
Current assets	3,216,653	307,569	3,524,222
Creditors due within one year	(2,250,210)	-	(2,250,210)
Total	<u>1,073,667</u>	<u>307,569</u>	<u>1,381,236</u>

16. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income for the year (as per Statement of Financial Activities)	<u>693,569</u>	<u>216,661</u>
Adjustments for:		
Decrease/(increase) in stocks	-	16,600
(Increase)/Decrease in debtors	(918,836)	293,746
Increase/(decrease) in creditors	1,011,690	(538,562)
Depreciation of tangible fixed assets	30,744	14,033
Net cash provided by operating activities	<u>817,167</u>	<u>2,478</u>

Bryson Care**(A company limited by guarantee)****Notes to the financial statements****For the year ended 31 March 2023****17. Analysis of cash and cash equivalents**

	2023	2022
	£	£
Cash in hand	1,586,771	813,836
Total cash and cash equivalents	1,586,771	813,836

18. Analysis of changes in net debt

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash at bank and in hand	813,836	772,935	1,586,771

19. Pension commitments**Defined contribution plans**

The charity operates a defined contribution scheme for their employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the Statement of Financial Activities. The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £192,340 (2022: £192,087). The balance unpaid at the year-end amounted to £39,631 (2022: £45,366).

20. Operating lease commitments

At 31 March 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023	2022
	£	£
Not later than 1 year	22,737	22,737
Later than 1 year and not later than 5 years	9,470	36,000
	32,197	58,737

Bryson Care

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Notes to the financial statements

For the year ended 31 March 2023

21. Related party transactions

Key management personnel includes the board of trustees and all members of the charity's management. The compensation paid or payable to key management personnel in the year totalled £232,576 (2022: £204,965). There are a total of 9 individuals (2022: 9) considered to be part of the key management personnel group.

There were no transactions entered into with the trustees.

The Company has taken exemption from disclosing related party transactions under section 33 of FRS 102.

22. Post balance sheet events

There are no post balance sheet events impacting the company.

23. Controlling party

Bryson Care is a wholly owned subsidiary of Byson Charitable Group, Company number NI001319 with a registered office at 2 Rivers Edge, 13-15 Ravenhill Road, Belfast, Northern Ireland, BT6 8DN. Both companies are incorporated in Northern Ireland. Financial statements are available from the Registrar of Companies in Belfast. Copies of the group financial statements are also available from this address.

