

# THE LAURIE BREWIS TRUST

England & Wales · Charity number 1142278

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [07650599](#)

**Registered** 2011-06-07

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Heathlands Farm  
Harker Road Ends  
Carlisle  
CA6 4HN

**Phone** 01228674950

**Email** [info@heathlandscumbria.org](mailto:info@heathlandscumbria.org)

**Website** [www.heathlandscumbria.org](http://www.heathlandscumbria.org)

## Activities

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**Objects:** TO PROVIDE EDUCATION, SUPPORT AND OPPORTUNITIES FOR PERSONS WHO HAVE DISABILITIES OR ARE SOCIALLY EXCLUDED AND THEIR CARERS AND SUPPORTERSTO PROMOTE THE EFFECTIVENESS AND EFFICIENCY OF OTHER CHARITABLE OR NOT-FOR-PROFIT ORGANISATIONS WITH AIMS THAT ARE COMPATIBLE WITH THOSE OF THE LAURIE BREWIS TRUST BY THE PROVISION OF EDUCATION, SUPPORT AND OPPORTUNITIES

**Activities:** To provide education, support and opportunities for persons who have disabilities or are socially excluded and their carers and supporters.To promote the effectiveness and efficiency of other charitable or not for profit organizations with aims that are compatible with those of the Laurie Brewis Trust by the provision of education, support and opportunities.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Disability, Environment/conservation/heritage
- **Who:** People With Disabilities, Other Defined Groups

## Geography

- Cumbria

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-30	£735,576	£755,431	£718,548	30
2024-03-30	£665,009	£709,536	£738,596	32
2023-03-30	£622,207	£601,289	£782,692	30
2022-03-30	£497,417	£510,656	-	-
2021-03-30	£462,647	£449,518	-	-

## Trustees

Name	Role	Appointed
Tony Parrini	Chair	2013-10-17
Alf Harrington		2014-11-01
Andrew Shekell		2022-12-14
Connor Tyson		2019-08-01
Miriam Gibson		2018-11-20
Robin Alastair Macleod		2025-03-19
Steven Bowditch		2013-10-16
Thomas Henry Brown		2022-02-23
William Michael Borgia		2019-11-20
William Parkin		2018-11-01

**THE LAURIE BREWIS TRUST**

England & Wales - Charity number 1142278

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# Accounts

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Charity registration number 1142278 (England and Wales)

Company registration number 07650599

**THE LAURIE BREWIS TRUST**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# THE LAURIE BREWIS TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr WM Borgia Mr S Bowditch Mr W H Parkin Mr A L Parrini (Chairman) Mr C Tyson Mr T H Brown Mr A Shekell Mr A Harrington (Treasurer) Ms M Gibson Mr Robin Macleod	(Appointed 19 March 2025)
<b>Charity number (England and Wales)</b>	1142278	
<b>Company number</b>	07650599	
<b>Registered office</b>	Heathlands Farm Harker Road Ends Carlisle CA6 4HN	
<b>Auditor</b>	Saint & Co. Sterling House Wavell Drive Rosehill Carlisle CA1 2SA	
<b>Bankers</b>	Cumberland Building Society 2 English Street Longtown Carlisle CA6 5SD	

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# THE LAURIE BREWIS TRUST

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# THE LAURIE BREWIS TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

*FOR THE YEAR ENDED 31 MARCH 2025*

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 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 (FRS 102)" (effective 1 January 2019).

### **Objectives and activities**

The Laurie Brewis Trust has had a busy year with a lot of unseen backroom reorganisation. Heathlands continues to develop with new groups and activities and our community programme continues to grow.

The main priorities for 24/25 were to:

- Combine the digital and outreach teams while continuing to fundraise to support our community projects
- Restructure the administrative operation
- Tender for a new Day opportunities Framework Agreement with the local authority
- Continue to improve the range and quality of activities offered at Heathlands

In shaping our objectives for the year and planning our activities the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. LBT relies on income from fees and charges to cover its operating costs. LBT does not rely on grant funding or donations, but actively seeks grant funding to allow us to expand the scope and range of our work. This is particularly important for those groups that cannot access statutory funding to pay for services and activities. Affordability and access are important to us and is reflected in our approach to pricing and fund raising.

### **LBT's Core Aims and Values**

The Laurie Brewis Trust aims to provide support, education and opportunities for people who have a disability or who may be socially excluded (From LBT charitable objects (4.1)).

We will work in partnership with the local authority, social enterprises and other agencies with values that are aligned with those of the Trust to deliver our objectives (From LBT charitable objects (4.2)).

The following values underpin everything we do:

- We respect and promote people's diversity, individuality and choices
- We're skilled and talented and determined to make a difference to people's lives
- We're innovative and ambitious and are continually improving what we do
- We collaborate with those who will add value to what we do
- We love to celebrate and share our achievements!

The strategies employed to achieve the charity's aims and objectives are to:

- Present a broad range of activities to enhance personal development
- Offer opportunities to participate in a range of activities exploring their own creativity
- Provide the best possible facilities and use local community resources and facilities
- Nurture a community of people who have shared values and interests
- Celebrate the diversity of cultures in our society by working closely with our partners within the wider community

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

# THE LAURIE BREWIS TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### Trust Activities



<http://www.heathlandscumbria.org/>  
<https://www.facebook.com/Heathlands.Cumbria>  
<https://heathlandslbt.home.blog/>

### Heathlands

Heathlands is a community, led by our members, to promote and enable the personal development and wellbeing of every person who attends. We aim to support individuals to make positive decisions about their lives and overcome any issues that may hold them back.

This is achieved by supporting them to engage in or accessing a range of activities and opportunities. These could be educational, training, moving towards employment, personal development, social and leisure. The aim is to have an impact on our members' personal lives, improving such areas as self-esteem, confidence or health and wellbeing. By working with a diverse range of groups, partners and communities, one of the project's aims is to promote social inclusion and create new opportunities. To achieve this Heathlands aims to create:

- A calm, informal place to spend time with friends and socialise with others
- Flexible, enjoyable opportunities to enhance wellbeing and healthy lifestyles
- Creative learning opportunities and new experiences in the community
- A place lead by our members' wishes and be innovative and responsive

### Heathlands Bubbles and Activities

Heathlands members are assigned to one of 4 bubbles, which means they have a regular group of peers of between 5 or 6 in the smallest bubble to 20 in the largest. Each bubble has its own character with a display area to show off their work and make the space their own. Within each bubble the following activities are always available:

Arts and Crafts, IT, Heathlands at home sessions, Games and Gaming, group projects.

In each bubble members decide which activities, both group and individually, projects and events they want to take part in. As well as the in Bubble activities members can choose to join any of the other activities shown on the sample weekly activity programme. This could be decided on the day or committing to a long program such as a course or project. We offer a range of accredited and non-accredited courses delivered in partnership with Cumbria County Councils' Community Learning and Skills. In addition we can offer these activities, depending on season or members choices: use of digital media (including photography, film and animation), gaming, sport and fitness activity performing arts, music, photography and drama, social groups and gardening.

# THE LAURIE BREWIS TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

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### **Our facilities**

LBT's Heathlands site is a vital asset. Based on a campus model with a range of buildings in a semi-rural location surrounded by woodland and fields. There are extensive gardens, woodland walks and seating areas. The site also includes polytunnels, an orchard and a small paddock. We're proud to host Heathlands Community Gardens, with gardeners from the local community and Carlisle Beekeepers Association to share our site. In return for sharing our site these groups help tend Heathlands grounds and help maintain the site.

Heathlands has versatile indoor spaces offering cosy quiet areas, bustling group environments, specialised learning areas, including a kitchen equipped to professional standards and a digital media suite. Heathlands offers the highest degree of dignity with contemporary, bespoke personal care facilities, including two fully equipped changing rooms. The whole site is covered by Wifi and each bubble is linked digitally by a fibre optic network. Each bubble has its own drink making facilities, toilets, and fridges. The bubbles are stocked with all the equipment and material to support our daily offered activities with additional more specialist equipment such as sport equipment, music equipment or sewing machines. Each area has a large screen computer system to allow groups to join in the H@H online activities.

Heathlands is open from 09.00 to 15.00 Monday to Friday excluding public holidays.

### **Digital and Outreach**

#### **Heathlands Digital**

Heathlands digital is a new area of work that brings together the more traditional element of our IT facilities with the increasing developments in our digital media output either as the trust or via Heathlands at Home. The increased focus on this area reflects the demographic and interest changes of our members, many of whom are much more digital literate and regular digital users than previous generations.

#### **Heathlands @ Home**

Heathlands at Home is an online service that both supports people who are isolated, excluded or have limited access to daytime support services, and it also provides complementary activities for Heathlands site based services. This service arose in response to our beneficiaries isolation due to Covid-19, but has since proven itself to be a valuable part of the services we offer to our community. We provide a schedule of online activities, tutorials and group socials, accessible through our social media outlets.

<http://www.heathlandscumbria.org/heathlands-at-home.html>

<https://www.facebook.com/Heathlands.Cumbria>

#### **Living Better Together**

Innovative & Inclusive Community Projects

<http://www.heathlandscumbria.org/lbt-projects.html>

<https://www.facebook.com/bettertogetherlbt>

Living Better Together was created to provide new and innovative ways of providing activity and support to hard-to-reach and vulnerable groups in the community, particularly for those who do not qualify or cannot access statutory funding or services. Our programmes aim to serve Carlisle and its wider rural communities. We aim to create safe spaces in the community where people can access different activities and support, helping to further the trust's aims to help promote community inclusion and reduce social isolation. These community based activity groups or hubs are accessible to all. Providing a range of social, arts, crafts, fitness and wellbeing groups for all ages and abilities who have an unmet need for services within the wider community which is by no means limited to people with learning disabilities, physical disabilities, life long health conditions and age related conditions.


These groups/hubs are ambitious and innovative as they are all in continuous development with the attendees/beneficiaries. In doing this we are empowering each hub to address and identify local priorities in order for us to act compassionately in making future adjustments to facilitate activities, support and create safe spaces for social connections in collaboration with local hosts like iCan, Physio2U, Move it or loose it, Tai Chi Qi Gong, and Movement to Music to facilitate suitable activities that are accessible to all.

# THE LAURIE BREWIS TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### Heathlands, Online and Community weekly Schedule

						
Morning Activities AM	Monday	Tuesday	Wednesday	Thursday	Friday	
On Site	Bakery Music Mayhem	Strive (Maths & English course)*	Art Skills (Course)* Discovery Group	Maintenance Group	Cooking & Baking Skills (course)* Crafts Group	
In the Community	Better Together Exercise Rotation @ Petteril Bank 10AM - 12PM Better Together Crafts at Harraby Community Centre 10am - 12pm Better Together Brampton Bocca Bocca & Kurling 10am - 12pm	Friendly Bocca League 10am - 12pm At the Sands "Term Time Only"		Leisure & Wellbeing Group	Better Together Shake then Cake 10am - 12pm Harraby Community Centre	
Online		Heathlands Carers - 10am	Heathlands Midweek Show with VS Challenge - 10am		Friday Fitness Rotation - 10.30am	

Afternoon Activities PM	Monday	Tuesday	Wednesday	Thursday	Friday
On Site	Bakery Music Mayhem	Strive Life Skills Course*	Art Skills (Course)* Discovery Group	Gaming Group + Leisure & Wellbeing Group Gaming Club 3pm - 5pm "Every 1st & 3rd of the month"	Cooking & Baking Skills (course)* Crafts
In the Community		Better Together Unsprung 1pm - 3pm At CWI Haughton "Every 1st & 3rd week of each month" Better Together Keep Fit with Cake 1pm - 2.30pm At Curock Community Centre	Castle Curock Hub 01.00 - 03.00pm	Leisure & Wellbeing Activity Hub 09.50AM - 12.00 and 12.30 - 03.00pm Better Together Gaming Club 3pm - 5pm "Every 1st & 3rd of the month" At Heathlands Four Week Rotation Gaming Live 1pm - Every 1st & 3rd wk of the month Book Club 1pm - Every 2nd wk of the month Community Quiz League - Every 4th wk of the month	
Online	Art Live with Helen Tuck 1.30pm	Four Week Rotation Quiz - 1.30pm wks 1&3 Learn to Sign 1pm wk 2 Themed Bingo 1pm wk 4			Heathlands Live 1.30pm

KEY	Heathlands	Heathlands at Home Online Activities
	Better Together Community Activities	* Accredited Course in partnership with Cumbria Adult Education

#### Heathlands People

The Heathlands Team comprises paid staff, dedicated volunteers and students on placement who share Heathlands' values and work together as a team to deliver the charity's objectives.

#### Trustees

The Charity's Trustees are drawn from a wide variety of backgrounds, including education, accountancy, armed forces and social care. We also have both service user and family carer representation on the board of Trustees. Their input is essential to the development of the charity.

#### Employees

The Trust's staff team is made up of 31 people covering all roles. Our workforce is very stable with less than 5% annual staff turnover. We recruit people who have skills and experience which reflect the aspirations and needs of Heathlands' members. We also have a number of staff who have held senior managerial roles or have experience in different sectors; they bring a valuable strength and depth of experience to the charity.

#### Volunteers

Following the covid restrictions we have seen a slow increase in the number of volunteers on site.

Heathlands normally benefits from the efforts of a wide range of volunteers, including school pupils on work experience, people on probation, retired people and others looking for a worthwhile pastime. Volunteers offer support to Heathlands' members by engaging with a wide range of activities at Heathlands and in the local area.

Where a volunteer is seeking long term employment in the adult social care sector Heathlands offers training to allow them to achieve the Care Certificate - which is vital for anyone working in adult social care. Heathlands Care Academy offers a six-month volunteering programme leading to the Care Certificate - the award required for work in social care. Typical students are people who are long term unemployed or who have experienced social exclusion or life affecting situations. This has included young people who are considered NEETs (Not in Employment, Education or Training) or care leavers, those struggling with addictions or recovering from a mental health/personal crisis. The Care Academy provides training in partnership with Mencap and supports people to find employment in adult social care or similar work.

#### Students on placement

Heathlands has restarted supporting the professional development of Health and Social Care students, student Nurses, Occupational Therapists and Police Officers by offering placement opportunities. We plan to continue to build on this engagement with schools, the University, Cumbria Constabulary and Carlisle College.

# THE LAURIE BREWIS TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

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### **Achievements and performance**

#### **The Trust**

##### **Local Authority Framework Agreement**

In October 2024 the process of submitting a tender to Cumberland Council to be put on the Framework agreement for Day Opportunities started. This was to replace the transition 2 year framework put in place during the recent local authority reorganisation due to expire in March 2025. The new framework would last for 3-5 years so giving us some stability in terms of member income from the local authority which forms a significant proportion of Heathlands operational income. The tender was submitted in early December and was successfully awarded in January 2025, which will come into operation in April 2025. In preparing this tender pricing had to reflect the expected uplift in cost due to the NI rise expected in the new financial year.

##### **Organisational Restructuring and Development**

###### **Finance and Administration**

Over the past few years the trust has been aware that our long standing finance officer was approaching retirement. This meant that we needed to consider how to cover these vital duties. This process started by removing the bulk of the HR and member-related administration to other members of staff. This was also partly done due to the fact that the growth in the organisation meant it was no longer practical for one person to keep on top of. This therefore allowed the finance officer to concentrate on the increasing complex financial processes that are key to being able to operate our services. During this year after consultation with our finance officer a plan for their retirement was put into place. This includes a stepping down of hours over a period of time with an eventual retirement earmarked for March 2026.

This meant that we had an opportunity to look at how our current financial administration systems work and look at whether the functions of the finance officer could be absorbed within the current admin team which was expanded post lockdown or whether we would need to employ a new person. By starting this process early it would give ample time for the transition to occur.

After consultation with the senior members of the management administration teams it was decided that there was enough capacity within the admin team to absorb the remaining roles of the finance officer. In October 2024 an action plan was developed which looked at our financial processes, at which staff would cover various functions. It also set proposed timelines for training and crossover periods to ensure that there's no disruption in the ongoing financial processes. By looking at our processes we were also able to look at where we could change and adapt the way we were working to make use of new technology and to respond to various points raised within the audit reports of the last few years particularly around the area of separation of duties.

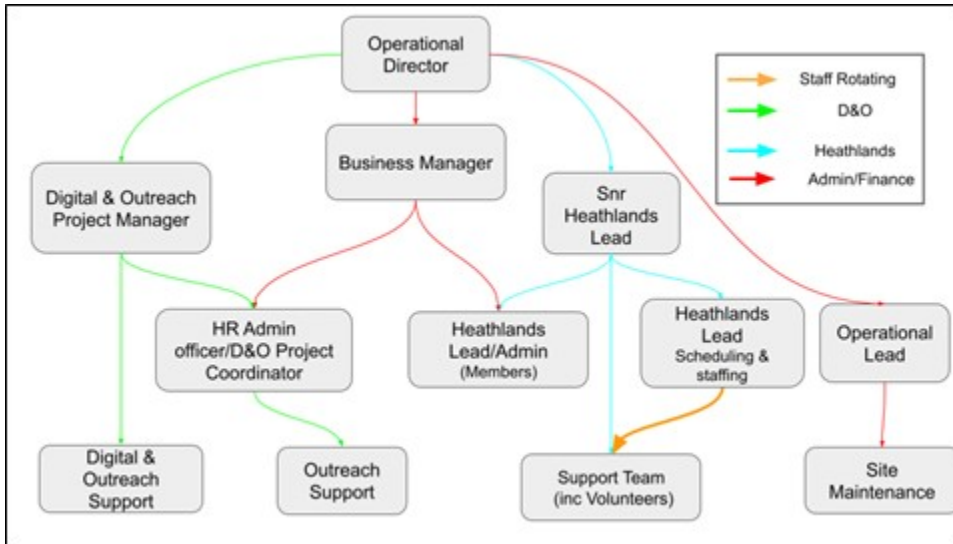
The training of the staff for various processes began in January 2025 and will continue throughout the next financial year. Some processes have already been transferred such as payroll which is now part of the business manager's responsibilities. We have also liaised and received training from our accountant in ways of making more use of the Xero accounting system we have in place. This will allow us to automate and make use of some of the features available digitally. Allowing us to become less paper-based and hopefully more efficient given that the individual processes are now combined with other roles. These new processes will be trialled and implemented over the next financial year while retaining the systems of our current finance officer so we can ensure continuity of vital functions.

Financial oversight and management of the systems we are putting in place will remain the responsibility of the business manager as it is currently. As we go through this process the senior management team are meeting regularly to review and update the action plan. A new staffing structure is shown below to reflect these changes.

# THE LAURIE BREWIS TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025



**New staff structure following creation of the Digital and Outreach team and restructuring of the finance and admin operation following the retirement of the current Finance officer. (due to in place by March 2026)**

### Digital & Outreach Team

Following the decision last year to amalgamate the community outreach and Heathland's digital teams into one team this process started this year. The team consists of a project manager, a project coordinator to provide admin support and a digital and outreach support worker (See new staff structure above). The team's new responsibilities include all aspects of digital work for the Laurie Brewis Trust including social media and print media alongside supporting the digital infrastructure and activities across all its operations.

The other main area of responsibility is the continuation and development of the Better Together community outreach program, which has been rebranded as Living Better Together. The team is responsible for finding and managing funding for these programs and has successfully raised enough funding to continue the ongoing program and expand it into new areas particularly focusing on those in more isolated rural communities. Work continues to link these digitally with our main digital programs but also to provide more bespoke programs for those who are eligible for statutory funding but cannot access services due to rural isolation. This is the essential idea of LBT hubs as it will bring together those we provide accessible community-based activity programs with a focus on health and well-being with those who have higher care needs. Thus create integrated community-based hubs where services can be delivered cost effectively. New partnerships can also be formed with other organisations who also struggle to reach those in rurally isolated locations which is very prevalent in Cumbria. This is new and exciting work for the trust and helps fulfil some of our broader charitable aims and objectives, while funding continues to be a constant struggle the trust feels that it is very important to provide services for those who cannot access them either through lack of finance or due to isolation of issues.

# THE LAURIE BREWIS TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

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### Heathlands Members

Our Members have had a busy year completing courses, trying new activities as well as hosting two public events. Our two public events have now become annual events, these were the Christmas craft fair where members of the craft and kitchen groups produced goods to sell to raise money for local charities. The other is our summer open day and presentation day where we present certificates both for the educational courses and for those who have made outstanding contributions to Heathlands. At this year's summer fair we also raised funds for our new onsite community partners North Cumbria Search and Rescue. In April we ran our annual boccia tournament which was well attended by both members and groups from other organisations as well as individuals. We welcomed visits from the Lord Lieutenant of Cumbria and our new MP Julie Minns.

This year we also introduced new activity groups. These groups ran alongside our educational courses to provide more choice. These included music Mayhem, Discovery group which explored local history and community through visits and research, two dedicated craft groups who were busy produced items for both of our events.



Boccia Winners



Music Mayhem



Art Course

### Heathlands Site

We have not been able to pursue any of our plans for Capital redevelopment onsite this year due to the ongoing planning issues that emerged last year. However members of the new maintenance group have been busy upcycling, repairing and brightening up outside furniture and creating decorative items around the site. To help maintain the site we welcomed Brampton and Longtown rotary group who took over the maintenance and development of our community Orchard.

There was a new addition to our existing onsite community partners as we welcome North Cumbria Search and Rescue to site. They are using an area of unused land to create a new compound for their equipment and to provide a base for them to train. In return they are also keen to help us around the site providing labour and skills.

This year we also started redeveloping our wildlife upon with leftover funding from the money raised to develop our sensory garden last year.

### Community and Digital outreach

We have successfully funded and set up three new hubs this year, running in Longtown, Brampton and Castle Carrock. They are all individual and tailored to support the needs of the community they are set in.

- Sociability in Longtown hosts a four weekly rotation of exercise activities: Move it or loose it, Physio2U, Tai Chi Qigong and Movement to Music. With social time for games and crafts planned before and after each activity.
- Brampton Dementia Friendly Meeting place again has the same weekly rotation of activities as well as discussions, support, quizzes and table top gaming.
- Breathing Space held at the Watson institute in Castle Carrock due to its rural setting provides a safe space for relaxation and somatic breathing exercise sessions as well as craft activities and online access and support.

Our existing programme of activity continues to be successful and well attended (see activity schedule above).

# THE LAURIE BREWIS TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

### Financial review

The Trust has had a better financial year than last year, despite continuing pressures on costs. The uplift in social services payments happened this year unlike last year. Member numbers remained stable meaning no increase in staffing levels this year. The result meant that our turnover was substantially increased on the previous year while the increase our principle cost (Staffing) was minimal and expected. The effects of our cost saving drive in terms of purchasing and the impact of the new solar array (see below) help to keep our operational costs down, in some areas we even made savings. The combination of increased turnover and cost savings/controls meant that this year's staff pay rise did not affect us financially as much as last year. This resulted in the trust making a operational surplus of £27,053 before depreciation charges.

Unfortunately, we've not been able to increase our cash reserves held in investment portfolio as there have been several one off repairs including replacing boundary fences and resurfacing the staff car park. This was mainly funded through the surplus and the interest received from our investments.

Our new Digital & Outreach team have also successfully raised additional funding in addition to the rollover funding from previous years to ensure that the costs of our community outreach program were covered without having to use resources from the wider Trust. Funding for this work remains challenging and will need to be a constant focus in the next financial year. In particular we are starting a new framework tender contract which means the price increasing will be minimal as well as the increase in a National Insurance which will impact on our staffing costs.

### Review of the first operational year of the new Solar Array

Solar Generated Electricity	29012 KWh
Solar electricity exported	10168 KWh
Solar Export income	£1,525.19
Value of Solar used on site	£5,653.21
Solar use on site	65%
Solar Exported	35%
Total value of solar produced	£7,178.41

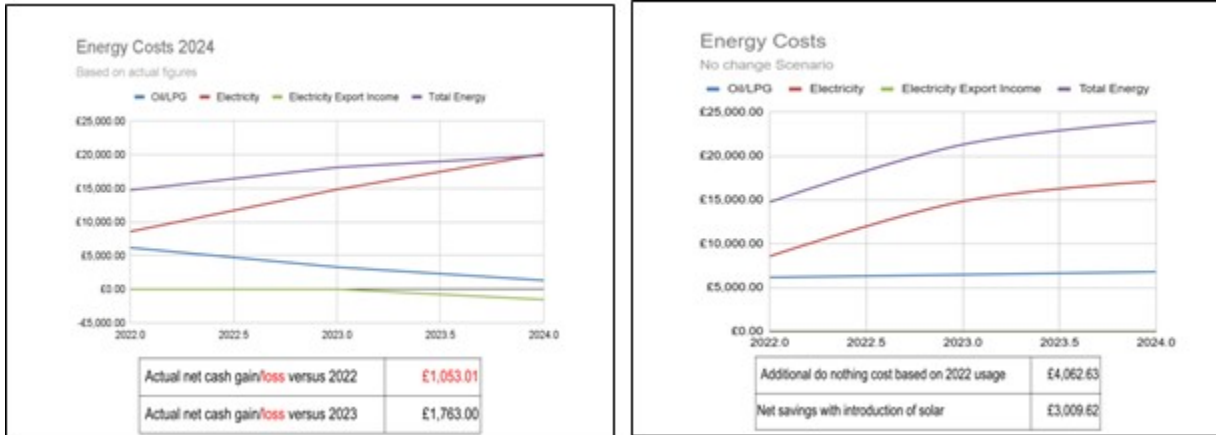
1st January 2025 marked the first full calendar year of operation for our new solar array. In January 2025 a report was presented to the board of trustees to show the impact that the new solar array and the link infrastructure changes were having both financially and environmentally. The table above shows the actual production data for the array. We are generating about 30% of the total power being used on site at the moment as well as exporting some to the grid which generates additional income.

In terms of the impact on costs this is shown on the two tables below. Firstly, the energy costs for the calendar year 2024 and for comparison a projection of impact on costs if we had continued with our old fuel arrangements including LPG heating systems. The year 2022 is used as the comparison year as this was before any of the changes were made to the energy infrastructure and the installation of the solar array. The year 2023 is a transition year with part of the year operating under the old system and part with the solar array and the installation of new electric boilers for two of the buildings to replace the LPG units.

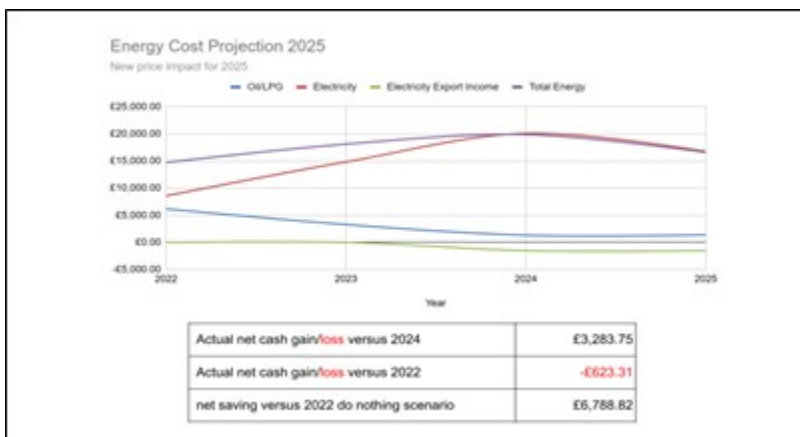
# THE LAURIE BREWIS TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025



As expected, overall energy costs have risen due to the ending of our fixed price tariff in 2023 and the new tariff which was effectively doubling the previous price. The comparison between the actual and the predicted no change scenario shows that the overall energy costs would have been much higher without any of the changes being made. So, while a cash saving has not yet been achieved, there is a notional saving in terms of the extra costs that would have accrued with no changes, this is around £3,000 per annum. During the winter of 2023/2024 it took a while to find the best settings for the new heating systems that resulted in higher than expected energy usage. It was also discovered that one of the buildings had no roof insulation as well as a large hole covered by a thin panel that has now been rectified. It is hoped that the energy usage for the two buildings concerned will be lower in the coming year and will have a positive impact on our overall energy costs. As part of our transition program we only signed a one-year fixed tariff deal and as a result we were able to negotiate a new slightly lower tariff starting in autumn 2024 this means that the impact for the next financial year will be greater as shown by the table below.



This projection is based on import and export data for the current year and does not take into account any impact of the work done to improve fuel efficiency. The outcome of this is we expect the net savings compared to 2022 will increase substantially and our overall costs will also be closer to the cost in 2022.

The overall net savings are not as big as originally projected, the main reason for this is the modelling used a much higher unit price than the current actual unit price. It is however pleasing to see that the changes and the investment in the solar array have helped offset the impact of the massive increase in electricity costs over the past few years as well as improving our environmental carbon footprint by removing one hydrocarbon-based fuel source.

# THE LAURIE BREWIS TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

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### **Reserves policy**

The charity has accumulated substantial reserves;

LBT has a policy of holding a contingency reserve in the event of sudden loss of income or closure. We also maintain a Contingency Fund for unexpected costs related to the site and buildings. See Risk management section below.

The charity had funds of £718,548 at the year end of this £29,352 was restricted, £383,597 can only be realised through the sale of fixed assets and £290,000 is designated. This leaves free reserves of £15,599.

### **Structure, governance and management**

The Laurie Brewis Trust is a company limited by guarantee governed by its Memorandum and Articles of Association dated 27 May 2011. It is registered as a charity with the Charity Commission.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr WM Borgia

Mr S Bowditch

Mr W H Parkin

Mr A L Parrini (Chairman)

Mr C Tyson

Mr T H Brown

Mr A Shekell

Mr A Harrington (Treasurer)

Ms M Gibson

Mr Robin Macleod

(Appointed 19 March 2025)

As set out in the Articles of Association the chair of the Trustees is elected by the members of the Board of Trustees. All members are circulated with invitations to nominate Trustees prior to the AGM advising them of the retiring Trustees and requesting nominations for the AGM. When considering co-opting Trustees, the Board has regard to the requirement for any specialist skills needed.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

# THE LAURIE BREWIS TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

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### Organisation

The board of Trustees administers the charity. The Board meets every 2-3 months.

An Operational Director is appointed by the Trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Operational Director has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance, employment and business development, related parties and co-operation with other organisations.

### Key management personnel

The board of the Laurie Brewis Trust delegates considerable responsibility for running the day to day management and services of the trust to 1 Trustees, who is an employee of the trust, Mr W M Borgia who is the Operational director (CEO).

In addition Mrs E Farquarson (Business Administration) took on the role and responsibilities of company secretary and board minutes keeper therefore attends board meetings in a non Trustee role. Also Mr W H Parkin remains a trustee but is now employed as a support worker with no management responsibilities.

Trustees of the board consider their remuneration annually, in their absence, in line with trust policy.

### Pay policy for staff

The pay of all staff is reviewed annually and normally increased in-line with any inflationary uplift within our contracts with CCC and the NHS. The Trustees and management team have committed to the lowest hourly rate of pay being at or in excess of the Living Wage Foundation's recommendations.

### Trustee induction and training

New Trustees undergo an orientation day to brief them on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

### Risk management

The Trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity faces.
- The establishment of policies, systems and procedures to mitigate those risks identified in the annual review.
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank, and active management of trade debtors and creditors balances to ensure sufficient working capital by the Trust. Attention has also been focused on non-financial risks arising from such things as fire, health and safety.

The board of the Laurie Brewis Trust has determined to maintain its policy of holding a reserve of at least £190,000 to cover the risk of costs, such as redundancy, associated with the risk of a dramatic fall in income should it fail to secure future council contracts. Due to the age of some buildings on the heathlands farm there is a reserved of at least £100,000 in reserve for major repairs and renewals. This is in response to our obligations under our lease of the site.

# THE LAURIE BREWIS TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

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### **Statement of trustees' responsibilities**

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

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

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

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the 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.

### **Auditor**

In accordance with the company's articles, a resolution proposing that Saint & Co. be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.

Mr WM Borgia

17 September 2025

**THE LAURIE BREWIS TRUST**

**INDEPENDENT AUDITOR'S REPORT**

**TO THE TRUSTEES OF THE LAURIE BREWIS TRUST**

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**Opinion**

We have audited the financial statements of The Laurie Brewis Trust (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including 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 charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, 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 charity 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

**Other information**

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

# THE LAURIE BREWIS TRUST

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF THE LAURIE BREWIS TRUST

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#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 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 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 of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

# THE LAURIE BREWIS TRUST

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF THE LAURIE BREWIS TRUST

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In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Saint & Co.  
Chartered Accountants & Statutory Auditor  
Sterling House  
Wavell Drive  
Rosehill  
Carlisle  
CA1 2SA  
22 September 2025

Saint & Co. is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# THE LAURIE BREWIS TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 MARCH 2025*

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<b>Income and endowments from:</b>							
Donations and legacies	3	7,585	28,464	36,049	12,811	35,080	47,891
Charitable activities	4	714,071	-	714,071	639,025	-	639,025
Investments	5	12,268	-	12,268	12,741	-	12,741
Other income	6	1,652	-	1,652	432	-	432
<b>Total income</b>		<u>735,576</u>	<u>28,464</u>	<u>764,040</u>	<u>665,009</u>	<u>35,080</u>	<u>700,089</u>
<b>Expenditure on:</b>							
Charitable activities	7	755,431	28,657	784,088	709,536	34,649	744,185
<b>Total expenditure</b>		<u>755,431</u>	<u>28,657</u>	<u>784,088</u>	<u>709,536</u>	<u>34,649</u>	<u>744,185</u>
<b>Net expenditure and movement in funds</b>		(19,855)	(193)	(20,048)	(44,527)	431	(44,096)
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		709,051	29,545	738,596	753,578	29,114	782,692
<b>Fund balances at 31 March 2025</b>		<u>689,196</u>	<u>29,352</u>	<u>718,548</u>	<u>709,051</u>	<u>29,545</u>	<u>738,596</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# THE LAURIE BREWIS TRUST

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

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		2025		2024	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		383,597		404,982
Investments	14		256,693		265,183
			<u>640,290</u>		<u>670,165</u>
<b>Current assets</b>					
Debtors	15	77,630		76,458	
Cash at bank and in hand		62,210		38,170	
		<u>139,840</u>		<u>114,628</u>	
<b>Creditors: amounts falling due within one year</b>	16	(61,582)		(46,197)	
<b>Net current assets</b>			<u>78,258</u>		<u>68,431</u>
<b>Total assets less current liabilities</b>			<u>718,548</u>		<u>738,596</u>
<b>The funds of the charity</b>					
Restricted income funds	19		29,352		29,545
Unrestricted funds	20		689,196		709,051
			<u>718,548</u>		<u>738,596</u>

The notes on pages 19 to 32 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

The financial statements were approved by the trustees on 17 September 2025

Mr WM Borgia

Company registration number 07650599 (England and Wales)

# THE LAURIE BREWIS TRUST

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

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	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	24		28,998		(39,881)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(25,716)		(83,797)	
Proceeds from disposal of tangible fixed assets		-		500	
Purchase of investments		(12,810)		-	
Proceeds from disposal of investments		21,300		62,049	
Investment income received		12,268		12,741	
		<u>          </u>		<u>          </u>	
<b>Net cash used in investing activities</b>			(4,958)		(8,507)
<b>Net cash generated from financing activities</b>			-		-
			<u>          </u>		<u>          </u>
<b>Net increase/(decrease) in cash and cash equivalents</b>			24,040		(48,388)
Cash and cash equivalents at beginning of year			38,170		86,558
			<u>          </u>		<u>          </u>
<b>Cash and cash equivalents at end of year</b>			62,210		38,170
			<u>          </u>		<u>          </u>

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

The Laurie Brewis Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Heathlands Farm, Harker Road Ends, Carlisle, CA6 4HN.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure. The financial statements are prepared in sterling, which is the functional currency of the entity.

The trust meets the definition of a public benefit entity under FRS102.

##### Value added tax

The charity is not VAT registered, therefore all items are stated as VAT inclusive where applicable.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

There are no material uncertainties about the charity's ability to continue.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 1.5 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 are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Long leasehold property improvements	10-15 year straight line
Office Equipment	20% reducing balance
Equipment	20% reducing balance
Motor vehicles	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	4,662	-	4,662	3,044	-	3,044
Grants	2,923	28,464	31,387	9,767	35,080	44,847
	<u>7,585</u>	<u>28,464</u>	<u>36,049</u>	<u>12,811</u>	<u>35,080</u>	<u>47,891</u>
<b>Grants</b>						
Other	2,923	28,464	31,387	9,767	35,080	44,847
	<u>2,923</u>	<u>28,464</u>	<u>31,387</u>	<u>9,767</u>	<u>35,080</u>	<u>44,847</u>

### 4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Charitable activities</b>		
Sale of goods	2,043	620
Performance related grants	9,805	9,629
Other income	702,223	628,776
	<u>714,071</u>	<u>639,025</u>

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	12,268	12,741

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net gain on disposal of tangible fixed assets	-	233
Other income	1,652	199
	<u>1,652</u>	<u>432</u>

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 7 Expenditure on charitable activities

	Day Care Opportunities 2025 £	Day Care Opportunities 2024 £
<b>Direct costs</b>		
Staff costs	583,234	542,644
Depreciation and impairment	47,101	38,220
Rent and Rates	50,141	53,632
Repairs and maintenance	19,438	17,225
Motor Vehicle expenses	9,628	8,598
Printing, postage and telephone	11,605	10,796
Professional fees	4,279	6,256
Staff costs	12,430	14,184
Sundry expenses	6,019	6,653
Art material	8,823	12,076
Project expenses	20,630	23,751
	<u>773,328</u>	<u>734,035</u>
<b>Share of support and governance costs (see note 8)</b>		
Governance	10,760	10,150
	<u>784,088</u>	<u>744,185</u>
<b>Analysis by fund</b>		
Unrestricted funds	755,431	709,536
Restricted funds	28,657	34,649
	<u>784,088</u>	<u>744,185</u>

### 8 Support costs allocated to activities

	2025 £	2024 £
Governance costs	10,760	10,150
	<u>10,760</u>	<u>10,150</u>
<b>Analysed between:</b>		
Day Care Opportunities	10,760	10,150
	<u>10,760</u>	<u>10,150</u>

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

<b>8 Support costs allocated to activities</b>	<b>(Continued)</b>	
	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Governance costs comprise:</b>		
Audit fees	6,105	4,962
Accountancy	4,311	4,522
Investment management fees	344	666
	<u>10,760</u>	<u>10,150</u>

<b>9 Net movement in funds</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	6,105	4,962
Depreciation of owned tangible fixed assets	47,101	38,220
Loss/(profit) on disposal of tangible fixed assets	-	(233)
	<u>53,206</u>	<u>43,412</u>

### 10 Trustees

Trustees only receive remuneration in respect of services they provide and not in respect of their services as trustees. Two trustees received remuneration during the year because they were employed by the Trust as senior management. The value of trustees' remuneration whilst in office for the year was the following:

Mr W H Parkin: £6,854 (2024 - £6,786)

Mr W M Borgia: £49,879 (2024 - £46,019)

The amount of employer's pension contributions paid on behalf of these employees in the year was:

Mr W H Parkin £274 (2024 - £271)

Mr W M Borgia: £3,990 (2024 - £3,653)

The Trustees are reimbursed for costs relating to their employment, as opposed to costs relating to their role as Trustee. No travel expenses were reimbursed to trustees in the year (2024: £nil).

The legal authority under which the trustees can be paid is that they are employed by the Charitable Company or enter into a contract for the supply of goods or services to the Charitable Company, other than for acting as a Trustee.

### 11 Employees

The average monthly number of employees during the year was:

<b>2025</b>	<b>2024</b>
<b>Number</b>	<b>Number</b>
31	32
<u>31</u>	<u>32</u>

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

11 Employees	(Continued)	
Employment costs	2025	2024
	£	£
Wages and salaries	525,960	492,516
Social security costs	35,532	30,685
Other pension costs	21,742	19,443
	<u>583,234</u>	<u>542,644</u>

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025	2024
	£	£
Aggregate compensation	<u>81,408</u>	<u>75,207</u>

## 12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

## 13 Tangible fixed assets

	Long leasehold property improvements	Office Equipment	Equipment	Motor vehicles	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 April 2024	447,260	31,996	63,879	36,115	579,250
Additions	19,320	5,752	644	-	25,716
	<u>466,580</u>	<u>37,748</u>	<u>64,523</u>	<u>36,115</u>	<u>604,966</u>
At 31 March 2025	466,580	37,748	64,523	36,115	604,966
<b>Depreciation and impairment</b>					
At 1 April 2024	90,421	18,956	41,028	23,863	174,268
Depreciation charged in the year	36,199	3,761	4,691	2,450	47,101
	<u>126,620</u>	<u>22,717</u>	<u>45,719</u>	<u>26,313</u>	<u>221,369</u>
At 31 March 2025	126,620	22,717	45,719	26,313	221,369
<b>Carrying amount</b>					
At 31 March 2025	<u>339,960</u>	<u>15,031</u>	<u>18,804</u>	<u>9,802</u>	<u>383,597</u>
At 31 March 2024	<u>356,839</u>	<u>13,040</u>	<u>22,851</u>	<u>12,252</u>	<u>404,982</u>

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 14 Fixed asset investments

	Other Portfolio £
<b>Cost or valuation</b>	
At 1 April 2024	265,183
Additions	12,810
Disposals	(21,300)
	256,693
At 31 March 2025	256,693
<b>Carrying amount</b>	
At 31 March 2025	256,693
	256,693
At 31 March 2024	265,183
	265,183

#### 15 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Trade debtors	17,282	14,808
Prepayments and accrued income	60,348	61,650
	77,630	76,458
	77,630	76,458

#### 16 Creditors: amounts falling due within one year

		2025 £	2024 £
	<b>Notes</b>		
Deferred income	<b>17</b>	27,836	29,544
Trade creditors		13,046	7,359
Accruals		20,700	9,294
		61,582	46,197
		61,582	46,197

#### 17 Deferred income

	2025 £	2024 £
Other deferred income	27,836	29,544
	27,836	29,544

Deferred income is included in the financial statements as follows:

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

17	Deferred income	(Continued)	
		2025	2024
		£	£
	Deferred income is included within:		
	Current liabilities	27,836	29,544
		<u>          </u>	<u>          </u>
	Movements in the year:		
	Deferred income at 1 April 2024	29,544	-
	Released from previous periods	(29,544)	-
	Resources deferred in the year	27,836	29,544
		<u>          </u>	<u>          </u>
	Deferred income at 31 March 2025	27,836	29,544
		<u>          </u>	<u>          </u>
18	Retirement benefit schemes		
		2025	2024
		£	£
	Defined contribution schemes		
	Charge to profit or loss in respect of defined contribution schemes	21,742	19,443
		<u>          </u>	<u>          </u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2025
	£	£	£	£	£	£
National Lottery - Better Together	17,789	-	(9,280)	-	-	8,509
Cumbria Community Foundation - Better together	2,883	6,919	(1,153)	-	-	8,649
Border and Fellside Community Hubs	-	2,937	(2,937)	-	-	-
Hadfield Charitable Trust	873	-	(873)	-	-	-
The Baily Thomas charitable fund	-	1,910	(1,910)	-	-	-
Cumberland Council- Boccia costs	-	3,500	(3,500)	-	-	-
CCF - Fibrus Community Fund	-	1,923	(408)	-	-	1,515
Co-op Food Group	-	500	-	-	-	500
Garfield Weston Foundation - Better Together Project	6,000	6,000	(6,000)	-	-	6,000
Bruce Wake Charitable Trust - Boccia Group	2,000	-	(2,000)	-	-	-
Brampton Community Trust	-	4,775	(596)	-	-	4,179
	<u>29,545</u>	<u>28,464</u>	<u>(28,657)</u>	<u>-</u>	<u>-</u>	<u>29,352</u>

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

19 Restricted funds						(Continued)
Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2024
	£	£	£	£	£	£
National Lottery - Better Together Cumbria Community Foundation - Better together Moving on Up (CCF) Hadfield Charitable Trust Postcode Lottery Better Together Big Lottery Back Together CCC - Men in the community Garfield Weston Foundation - Better Together Project Bruce Wake Charitable Trust - Boccia Group	-	18,561	(772)	-	-	17,789
	2,883	6,919	(6,919)	-	-	2,883
	2,863	-	(2,863)	-	-	-
	-	1,600	(727)	-	-	873
	14,553	-	(14,553)	-	-	-
	5,688	-	(5,688)	-	-	-
	3,127	-	(3,127)	-	-	-
	-	6,000	-	-	-	6,000
	-	2,000	-	-	-	2,000
	<u>29,114</u>	<u>35,080</u>	<u>(34,649)</u>	<u>-</u>	<u>-</u>	<u>29,545</u>

## 20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Repairs and Renewals Reserve	100,000	-	-	-	100,000
Contingency Reserve	190,000	-	-	-	190,000
General funds	419,051	735,576	(755,431)	-	399,196
	<u>709,051</u>	<u>735,576</u>	<u>(755,431)</u>	<u>-</u>	<u>689,196</u>

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

**20 Unrestricted funds** **(Continued)**

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Site Development Fund	18,000	-	(15,401)	(2,599)	-
Repairs and Renewals Reserve	100,000	-	-	-	100,000
Contingency Reserve	190,000	-	-	-	190,000
General funds	445,578	665,009	(694,135)	2,599	419,051
	<u>753,578</u>	<u>665,009</u>	<u>(709,536)</u>	<u>-</u>	<u>709,051</u>

**21 Analysis of net assets between funds**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>			
Tangible assets	383,597	-	383,597
Investments	256,693	-	256,693
Current assets/(liabilities)	48,906	29,352	78,258
	<u>689,196</u>	<u>29,352</u>	<u>718,548</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Tangible assets	404,982	-	404,982
Investments	265,183	-	265,183
Current assets/(liabilities)	38,886	29,545	68,431
	<u>709,051</u>	<u>29,545</u>	<u>738,596</u>

During the year ended 31 March 2022 a transfer took place between the Site Development Fund and General Funds in relation to money spent developing the site.

The contingency reserve of £190,000 is held to cover the risk of costs, such as redundancy, associated with the risk of a dramatic fall in income.

The Site Development Reserve is no longer required and the balance of £2,599 is transferred to General funds.

The Repairs and Renewals Reserve of £100,000 has been set up for the Heathlands Site and should allow the charity to carry out any obligations under their lease of the site.

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 22 Operating lease commitments

#### Lessee

Operating lease payments recognised as an expense in the year totalled £24,305 (2024: £24,091).

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025	2024
	£	£
Within one year	24,715	24,026
Between two and five years	11,679	5,021
	<u>36,394</u>	<u>29,047</u>

### 23 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

### 24 Cash generated from/(absorbed by) operations

	2025	2024
	£	£
Deficit for the year	(20,048)	(44,097)
<b>Adjustments for:</b>		
Investment income recognised in statement of financial activities	(12,268)	(12,741)
Gain on disposal of tangible fixed assets	-	(233)
Depreciation and impairment of tangible fixed assets	47,101	38,220
<b>Movements in working capital:</b>		
(Increase) in debtors	(1,172)	(41,657)
Increase/(decrease) in creditors	17,093	(8,917)
(Decrease)/increase in deferred income	(1,708)	29,544
	<u>28,998</u>	<u>(39,881)</u>

### 25 Analysis of changes in net funds

The charity had no material debt during the year.

**THE LAURIE BREWIS TRUST**

England & Wales - Charity number 1142278

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# Accounts

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Charity registration number 1142278

Company registration number 07650599 (England and Wales)

**THE LAURIE BREWIS TRUST**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# THE LAURIE BREWIS TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr WM Borgia Mr S Bowditch Mr W H Parkin Mr A L Parrini (Chairman) Mr C Tyson Mr T H Brown Mr A Shekell Mr A Harrington (Treasurer) Ms M Gibson
<b>Charity number</b>	1142278
<b>Company number</b>	07650599
<b>Registered office</b>	Heathlands Farm Harker Road Ends Carlisle CA6 4HN
<b>Auditor</b>	Saint & Co. Sterling House Wavell Drive Rosehill Carlisle CA1 2SA
<b>Bankers</b>	Cumberland Building Society 2 English Street Longtown Carlisle CA6 5SD

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# THE LAURIE BREWIS TRUST

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# THE LAURIE BREWIS TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2024

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The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 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 (FRS 102)" (effective 1 January 2019).

#### Objectives and activities

The Laurie Brewis Trust has had a good year despite difficult economic conditions. Our member numbers have stabilised and we have completed our first full year cycle of activities and educational programs.

The main priorities for 23/24 were to:

- Continue to fundraise to support our community projects and site development plans
- Monitor and manage costs against rising inflation
- Continue to improve the range and quality of activities offered at Heathlands

In shaping our objectives for the year and planning our activities the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. LBT relies on income from fees and charges to cover its operating costs. LBT does not rely on grant funding or donations, but actively seeks grant funding to allow us to expand the scope and range of our work. This is particularly important for those groups that cannot access statutory funding to pay for services and activities. Affordability and access are important to us and is reflected in our approach to pricing and fund raising.

#### LBT's Core Aims and Values

The Laurie Brewis Trust aims to provide support, education and opportunities for people who have a disability or who may be socially excluded .

We will work in partnership with the local authority, social enterprises and other agencies with values that are aligned with those of the Trust to deliver our objectives.

The following values underpin everything we do:

- We respect and promote people's diversity, individuality and choices
- We're skilled and talented and determined to make a difference to people's lives
- We're innovative and ambitious and are continually improving what we do
- We collaborate with those who will add value to what we do
- We love to celebrate and share our achievements!

The strategies employed to achieve the charity's aims and objectives are to:

- Present a broad range of activities to enhance personal development
- Offer opportunities to participate in a range of activities exploring their own creativity
- Provide the best possible facilities and use local community resources and facilities
- Nurture a community of people who have shared values and interests
- Celebrate the diversity of cultures in our society by working closely with our partners within the wider community

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

# THE LAURIE BREWIS TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### Trust Activities



<http://www.heathlandscumbria.org/>  
<https://www.facebook.com/Heathlands.Cumbria>  
<https://heathlandslbt.home.blog/>

### Heathlands

Heathlands is a community, led by our members, to promote and enable the personal development and wellbeing of every person who attends. We aim to support individuals to make positive decisions about their lives and overcome any issues that may hold them back.

This is achieved by supporting them to engage in or accessing a range of activities and opportunities. These could be educational, training, moving towards employment, personal development, social and leisure. The aim is to have an impact on our members' personal lives, improving such areas as self-esteem, confidence or health and wellbeing. By working with a diverse range of groups, partners and communities, one of the project's aims is to promote social inclusion and create new opportunities. To achieve this Heathlands aims to create:

- A calm, informal place to spend time with friends and socialise with others
- Flexible, enjoyable opportunities to enhance wellbeing and healthy lifestyles
- Creative learning opportunities and new experiences in the community
- A place led by our members' wishes and be innovative and responsive

### Heathlands Bubbles and Activities

Heathlands members are assigned to one of 4 bubbles, which means they have a regular group of peers of between 5 or 6 in the smallest bubble to 20 in the largest. Each bubble has its own character with a display area to show off their work and make the space their own. Within each bubble the following activities are always available:

Arts and Crafts, IT, Heathlands at home sessions, Games and Gaming, group projects, Morning meet up & Lunchtime live every day online

In each bubble members decide which activities, both group and individually, projects and events they want to take part in. As well as the in Bubble activities members can choose to join any of the other activities shown on the sample weekly activity programme. This could be decided on the day or committing to a long program such as a course or project. We offer a range of accredited and non-accredited courses delivered in partnership with Cumbria County Councils' Community Learning and Skills. In addition we can offer these activities, depending on season or members choices:

use of digital media (including photography, film and animation), gaming, sport and fitness activity performing arts, music, photography and drama, social groups and gardening.

# THE LAURIE BREWIS TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

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### **Our facilities**

LBT's Heathlands site is a vital asset. Based on a campus model with a range of buildings in a semi-rural location surrounded by woodland and fields. There are extensive gardens, woodland walks and seating areas. The site also includes polytunnels, a large chicken pen and a small paddock. We're proud to host Heathlands Community Gardens, with gardeners from the local community and Carlisle Beekeepers association to share our site. In return for sharing our site these groups help tend Heathlands grounds and help maintain the site.

Heathlands has versatile indoor spaces offering cosy quiet areas, bustling group environments, specialised learning areas, including a kitchen equipped to professional standards and a digital media suite. Heathlands offers the highest degree of dignity with contemporary, bespoke personal care facilities, including two fully equipped changing rooms. The whole site is covered by Wifi and each bubble is linked digitally by a fibre optic network. Each bubble has its own drink making facilities, toilets, and fridges. The bubbles are stocked with all the equipment and material to support our daily offered activities with additional more specialist equipment such as sport equipment, music equipment or sewing machines. Each area has a large screen computer system to allow groups to join in the H@H online activities.

Heathlands is open from 09.00 to 15.00 Monday to Friday excluding public holidays.

### **Heathlands Digital**

Heathlands digital is a new area of work that brings together the more traditional element of our IT facilities with the increasing developments in our digital media output either as the trust or via Heathlands at Home. The increased focus on this area reflects the demographic and interest changes of our members, many of whom are much more digital literate and regular digital users than previous generations.

### **Heathlands @ Home**

Heathlands at Home is an online service that both supports people who are isolated, excluded or have limited access to daytime support services, and it also provides complementary activities for Heathlands site based services. This service arose in response to our beneficiaries isolation due to Covid-19, but has since proven itself to be a valuable part of the services we offer to our community. We provide a schedule of online activities, tutorials and group socials, accessible through our social media outlets.

<http://www.heathlandscumbria.org/heathlands-at-home.html>

<https://www.facebook.com/Heathlands.Cumbria>

### **LBT Projects**

Innovative & Inclusive Community Projects

<http://www.heathlandscumbria.org/lbt-projects.html>

<https://www.facebook.com/bettertogetherlbt>

LBT Projects was created to provide new and innovative ways of providing activity and support to hard-to-reach and vulnerable groups in the community, particularly for those who do not qualify or cannot access statutory funding or services. LBT Projects aims to create safe spaces in the community where people can access different activities and support, helping to further LBT's aims to help promote community inclusion and reduce social isolation. Currently projects are running in Carlisle and Brampton these include Better Together, Friendly Boccia League, and Moving Up.

# THE LAURIE BREWIS TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

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### **Heathlands People**

The Heathlands Team comprises paid staff, dedicated volunteers and students on placement who share Heathlands' values and work together as a team to deliver the charity's objectives.

#### Trustees

The Charity's Trustees are drawn from a wide variety of backgrounds, including education, accountancy, armed forces and social care. We also have both service user and family carer representation on the board of Trustees. Their input is essential to the development of the charity.

#### Employees

The Trust's staff team is made up of 32 people covering all roles. Our workforce is very stable with less than 5% annual staff turnover. We recruit people who have skills and experience which reflect the aspirations and needs of Heathlands' members. We also have a number of staff who have held senior managerial roles or have experience in different sectors; they bring a valuable strength and depth of experience to the charity.

#### Volunteers

Following the covid restrictions we have seen a slow increase in the number of volunteers on site. Heathlands normally benefits from the efforts of a wide range of volunteers, including school pupils on work experience, people on probation, retired people and others looking for a worthwhile pastime. Volunteers offer support to Heathlands' members by engaging with a wide range of activities at Heathlands and in the local area.

Where a volunteer is seeking long term employment in the adult social care sector Heathlands offers training to allow them to achieve the Care Certificate - which is vital for anyone working in adult social care. Heathlands Care Academy offers a six-month volunteering programme leading to the Care Certificate - the award required for work in social care. Typical students are people who are long term unemployed or who have experienced social exclusion or life affecting situations. This has included young people who are considered NEETs or care leavers, those struggling with addictions or recovering from a mental health/personal crisis. The Care Academy provides training in partnership with Mencap and supports people to find employment in adult social care or similar work.

#### Students on placement

Heathlands has restarted supporting the professional development of Health and Social Care students, student Nurses, Occupational Therapists and Police Officers by offering placement opportunities. We plan to continue to build on this engagement with schools, the University, Cumbria Constabulary and Carlisle College.

### **Achievements and performance**

#### Heathlands Members

Our members have had another busy year. This has included the completion of a full year of educational courses, the annual construction and presentation of a quilt to the Quilters Guild exhibition at NEC in Birmingham and more work with Nature England on the Finglandrigg project from last year. This resulted in an art exhibition on site and at Tullie House museum and gallery.

We ran two public events following the success of the first one last year following lockdown. In the summer we focused on the environment which included the official opening of our solar panel array (see below) and a new sensory wildlife garden and seating area. This was constructed and planted through the spring. We held a Christmas Craft Fayre raising money for Eden Valley Hospice. We sold craft items made by the various craft groups. Both events feature stalls and activities from our partners as well.

In February we had a first for Heathlands and possibly for Carlisle we took part in a live pop/rock music gig at The Brickyard which is a live music venue well-known in Carlisle. We believe we were the first disability group to perform there and worked with the venue to help overcome various accessibility issues. This performance was performed by Members who have been part of the new music course and was well received with an enthusiastic audience. It was part of the event called Access all Areas, run by local young bands, it helped raise £1600 for Eden Valley Hospice.

# THE LAURIE BREWIS TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

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### Heathlands Site

As a result of the work with Nature England we were given some funding to look at improving some of the environmental aspects of the site. With the addition to a number of other little funds and our first attempts at crowdfunding we successfully raised over 8,000 pounds which allowed us to start work and complete a sensory wildlife garden area with accessible planting beds and seating. We also had enough money left over to start working on improving the wildlife pond in the grounds.

We installed the final elements of our planned solar array to reduce our fossil fuel consumption. This had started the previous February unfortunately due to supply issues with the panels this was not completed until September and went operational in October. This delay meant that we missed the peak production time of the summer for this financial year.

The other big development being worked on was funding to remodel the old farmhouse into a new facility focusing around independent living and assistive technology. Having received planning permission earlier in the year we were able to submit a number of funding bids. This included a successful application to the Wolfson Foundation for £85,000 and the initial stages of a social investment loan from the Francis C Scott Trust. We also successfully got through the first stage of another large capital funder the Jules Thorn Trust. However over Christmas we became aware of a planning application for a large scale industrial waste to energy project nearby along with rumours of a second one involving processing of tyres and/or plastic. These were obviously of great concern to the Trust as some of the technology was very new and there were a lot of unknowns about the impact this would have both in terms of psychological and visual impact on our members as they would be visible from our site but also in terms of emissions from the processes. This included air emissions and noise along with an increase in HGV traffic in an area already quite congested. After much deliberation by the management team and Trustees it was decided to pause work on this project while we assessed the impact of these new developments. This was communicated to the funders who were very willing to pause the funding and completely understood our concerns. These were centred around whether developments would affect our operations on site in the long term as potentially they could impact on our USP which is a quiet safe semi rural site with lots of outdoor space. The board of trustees agreed that the situation would be reviewed as more information was sought and the situation became clearer and any decisions to restart the project would be held off until 2024 in the autumn.

### Community and Digital

Our community outreach program Better Together continues to grow and develop over this year with new groups starting and some older groups finishing but consistently providing 8 to 12 weekly activities regularly working with around 150 participants. The ongoing challenge of finding funding to support this has been a large element of work for the team. In the autumn the project leader, who had done so much to build this program, decided to leave therefore this gave us an opportunity to start looking at how we might reorganise this strand of work with potentially new leadership

Alongside this Heathland's Digital continues its work with members with increasing levels of member led content production and involvement. The digital team have also been exploring and applying for funding to create what we are calling Heathland's Hubs. The idea here is to provide a hybrid of online and in-person day services that move around rural locations. This is using the learning and experience gained from the pandemic and our work in the community via better together. The aim of Heathlands Hubs is to provide services for those who are eligible for local authority funding/social care provision but cannot access it through either lack of local provision or issues related to rural isolation such as transport. This has been highlighted as a priority area for the new Cumberland authority.

After reviewing the situation it made sense that the community and digital strands were combined into one area of work therefore the roles in running both areas were combined to one position alongside a new coordinator position. This new combined area of work with its own team would start work in the new financial year it would continue to develop and find funding for the Better Together outreach work as well as looking at setting up and developing Heathland's Hubs.

# THE LAURIE BREWIS TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

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### **Financial review**

This has been a difficult and challenging financial year for the Trust. A combination of rising wages and inflation-driven cost rises have meant that the Trust was unable to make a surplus this year. This was not unexpected as we knew that with the start of a new framework contract we would not get an uplift in contract prices this year as was the case in previous years. This meant that the already agreed wage rise for this year would not be partially covered by an increase in social services payment income as is normal. Added to this we knew that the fixed energy tariff that we'd been on for a number of years was due to end in October, this would lead to a doubling of our electricity prices. This was partly the reason that we were investing in solar panels to offset this price increase through reducing consumption and exporting excess to generate a small income. However due to delivery issues this was not in place in time to affect this year financially. Inflationary pressures on costs were also evident this year and as a result we've had to take a more proactive approach to sourcing ordering materials in order to reduce these costs. This approach takes time to show in the day-to-day finances of the trust. Despite difficult financial conditions we were able to fundraise to cover our non-social services funded activities and limit the operational loss to around £6,000. With an expected contract price uplift in the coming year and the benefits of the Solar array and cost saving measures put in place we expect to see a return to a break even/surplus position. We have only had to use a small amount of our reserves to mainly fund capital developments or repairs on site this year and it is hoped that next year we will be able to replace those from our income.

### **Investment approach**

The Trustees, having regard to the liquidity requirements of operating the LBT, have kept available funds in an interest-bearing deposit account and seek to achieve a rate of deposit which matches or exceeds inflation as measured by the retail prices index. To improve the rate of return on investments, the charity is now receiving professional financial advice.

### **Reserves policy**

The charity has accumulated substantial reserves;

LBT has a policy of holding a contingency reserve in the event of sudden loss of income or closure. We also maintain a Contingency Fund for unexpected costs related to the site and buildings. See Risk management section below.

### **Structure, governance and management**

The Laurie Brewis Trust is a company limited by guarantee governed by its Memorandum and Articles of Association dated 27 May 2011. It is registered as a charity with the Charity Commission.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr WM Borgia

Mr S Bowditch

Mr W H Parkin

Mr A L Parrini (Chairman)

Mr C Tyson

Mr T H Brown

Mr A Shekell

Mr A Harrington (Treasurer)

Ms M Gibson

As set out in the Articles of Association the chair of the Trustees is elected by the members of the Board of Trustees. All members are circulated with invitations to nominate Trustees prior to the AGM advising them of the retiring Trustees and requesting nominations for the AGM. When considering co-opting Trustees, the Board has regard to the requirement for any specialist skills needed.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

# THE LAURIE BREWIS TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

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### Organisation

The board of Trustees administers the charity. The Board meets every 2-3 months.

An Operational Director is appointed by the Trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Operational Director has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance, employment and business development, related parties and co-operation with other organisations.

### Key management personnel

The board of the Laurie Brewis Trust delegates considerable responsibility for running the day to day management and services of the trust to 1 Trustees, who is an employee of the trust, Mr W M Borgia who is the Operational director (CEO). In addition Mrs E Farquarson (Business Administration) took on the role and responsibilities of company secretary and board minutes keeper therefore attends board meetings in a non Trustee role. Also Mr W H Parkin remains a trustee but is now employed as a support worker with no management responsibilities.

Trustees of the board consider their remuneration annually, in their absence, in line with trust policy.

### Pay policy for staff

The pay of all staff is reviewed annually and normally increased in-line with any inflationary uplift within our contracts with CCC and the NHS. The Trustees and management team have committed to the lowest hourly rate of pay being at or in excess of the Living Wage Foundation's recommendations.

### Trustee induction and training

New Trustees undergo an orientation day to brief them on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

### Risk management

The Trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity faces.
- The establishment of policies, systems and procedures to mitigate those risks identified in the annual review.
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank, and active management of trade debtors and creditors balances to ensure sufficient working capital by the Trust. Attention has also been focused on non-financial risks arising from such things as fire, health and safety.

The board of the Laurie Brewis Trust has determined to maintain its policy of holding a reserve of at least £190,000 to cover the risk of costs, such as redundancy, associated with the risk of a dramatic fall in income should it fail to secure future council contracts. Due to the age of some buildings on the heathlands farm there is a reserved of at least £100,000 in reserve for major repairs and renewals. This is in response to our obligations under our lease of the site.

### Auditor

In accordance with the company's articles, a resolution proposing that Saint & Co. be reappointed as auditor of the company will be put at a General Meeting.

**THE LAURIE BREWIS TRUST**

**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2024***

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The trustees' report was approved by the Board of Trustees.

Mr WM Borgia

11 December 2024

# THE LAURIE BREWIS TRUST

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

***FOR THE YEAR ENDED 31 MARCH 2024***

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

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

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

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the 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 LAURIE BREWIS TRUST**

**INDEPENDENT AUDITOR'S REPORT**

**TO THE TRUSTEES OF THE LAURIE BREWIS TRUST**

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**Opinion**

We have audited the financial statements of The Laurie Brewis Trust (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including 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 charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, 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 charity 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

**Other information**

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

# THE LAURIE BREWIS TRUST

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF THE LAURIE BREWIS TRUST

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#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 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 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 of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

# THE LAURIE BREWIS TRUST

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF THE LAURIE BREWIS TRUST

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**Saint & Co.**

18 December 2024

**Chartered Accountants**

**Statutory Auditor**

Sterling House

Wavell Drive

Rosehill

Carlisle

CA1 2SA

Saint & Co. is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# THE LAURIE BREWIS TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Notes						
<b>Income and endowments from:</b>						
Donations and legacies	12,811	35,080	47,891	12,122	79,097	91,219
Charitable activities	639,025	-	639,025	605,504	-	605,504
Investments	12,741	-	12,741	4,581	-	4,581
Other income	432	-	432	-	-	-
<b>Total income</b>	<u>665,009</u>	<u>35,080</u>	<u>700,089</u>	<u>622,207</u>	<u>79,097</u>	<u>701,304</u>
<b>Expenditure on:</b>						
Charitable activities	709,536	34,649	744,185	601,289	51,905	653,194
<b>Total expenditure</b>	<u>709,536</u>	<u>34,649</u>	<u>744,185</u>	<u>601,289</u>	<u>51,905</u>	<u>653,194</u>
<b>Net income/(expenditure) and movement in funds</b>	(44,527)	431	(44,096)	20,918	27,192	48,110
<b>Reconciliation of funds:</b>						
Fund balances at 1 April 2023	753,578	29,114	782,692	732,660	1,922	734,582
<b>Fund balances at 31 March 2024</b>	<u>709,051</u>	<u>29,545</u>	<u>738,596</u>	<u>753,578</u>	<u>29,114</u>	<u>782,692</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# THE LAURIE BREWIS TRUST

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		404,982		359,671
Investments	14		265,183		327,232
			<u>670,165</u>		<u>686,903</u>
<b>Current assets</b>					
Debtors	15	76,458		34,801	
Cash at bank and in hand		38,170		86,558	
		<u>114,628</u>		<u>121,359</u>	
<b>Creditors: amounts falling due within one year</b>	16	(46,197)		(25,570)	
<b>Net current assets</b>			<u>68,431</u>		<u>95,789</u>
<b>Total assets less current liabilities</b>			<u>738,596</u>		<u>782,692</u>
<b>The funds of the charity</b>					
Restricted income funds	19		29,545		29,114
Unrestricted funds	20		709,051		753,578
			<u>738,596</u>		<u>782,692</u>

The notes on pages 16 to 29 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

The financial statements were approved by the trustees on 11 December 2024

Mr WM Borgia

Company registration number 07650599 (England and Wales)

# THE LAURIE BREWIS TRUST

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

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		2024		2023	
	Notes	£	£	£	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations			(39,881)		80,738
<b>Investing activities</b>					
Purchase of tangible fixed assets		(83,797)		(34,087)	
Proceeds from disposal of tangible fixed assets		500		-	
Purchase of investments		-		(33,921)	
Proceeds from disposal of investments		62,049		-	
Investment income received		12,741		4,581	
		<u>          </u>		<u>          </u>	
<b>Net cash used in investing activities</b>			(8,507)		(63,427)
<b>Net cash used in financing activities</b>			-		-
			<u>          </u>		<u>          </u>
<b>Net (decrease)/increase in cash and cash equivalents</b>			(48,388)		17,311
Cash and cash equivalents at beginning of year			86,558		69,247
			<u>          </u>		<u>          </u>
<b>Cash and cash equivalents at end of year</b>			38,170		86,558
			<u>          </u>		<u>          </u>

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### Charity information

The Laurie Brewis Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Heathlands Farm, Harker Road Ends, Carlisle, CA6 4HN.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure. The financial statements are prepared in sterling, which is the functional currency of the entity.

The trust meets the definition of a public benefit entity under FRS102.

##### Value added tax

The charity is not VAT registered, therefore all items are stated as VAT inclusive where applicable.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

There are no material uncertainties about the charity's ability to continue.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 1 Accounting policies

(Continued)

#### 1.5 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 are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Assets under construction	No Depreciation
Long leasehold property improvements	10-15 year straight line
Office Equipment	20% reducing balance
Equipment	20% reducing balance
Motor vehicles	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	3,044	-	3,044	5,716	-	5,716
Grants	9,767	35,080	44,847	6,406	79,097	85,503
	<u>12,811</u>	<u>35,080</u>	<u>47,891</u>	<u>12,122</u>	<u>79,097</u>	<u>91,219</u>
<b>Grants</b>						
Other	9,767	35,080	44,847	6,406	79,097	85,503
	<u>9,767</u>	<u>35,080</u>	<u>44,847</u>	<u>6,406</u>	<u>79,097</u>	<u>85,503</u>

#### 4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Charitable activities</b>		
Sale of goods	620	368
Services provided under contract	-	2,538
Performance related grants	9,629	7,623
Other income	628,776	594,975
	<u>639,025</u>	<u>605,504</u>

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	12,741	4,581

6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Net gain on disposal of tangible fixed assets	233	-
Other income	199	-
	432	-

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 7 Expenditure on charitable activities

	Day Care Opportunities 2024 £	Day Care Opportunities 2023 £
<b>Direct costs</b>		
Staff costs	542,644	474,237
Depreciation and impairment	38,220	37,782
Rent and Rates	53,632	44,883
Repairs and maintenance	17,225	20,134
Motor Vehicle expenses	8,598	9,442
Printing, postage and telephone	10,796	11,203
Professional fees	6,256	1,533
Staff costs	14,184	12,972
Sundry expenses	6,653	2,023
Art material	12,076	9,848
Project expenses	23,751	20,250
	<u>734,035</u>	<u>644,307</u>
<b>Share of support and governance costs (see note 8)</b>		
Governance	10,150	8,887
	<u>744,185</u>	<u>653,194</u>
<b>Analysis by fund</b>		
Unrestricted funds	709,536	601,289
Restricted funds	34,649	51,905
	<u>744,185</u>	<u>653,194</u>

### 8 Support costs allocated to activities

	2024 £	2023 £
Governance costs	10,150	8,887
	<u>10,150</u>	<u>8,887</u>
<b>Analysed between:</b>		
Day Care Opportunities	10,150	8,887
	<u>10,150</u>	<u>8,887</u>

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

<b>8 Support costs allocated to activities</b>	<b>(Continued)</b>	
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Governance costs comprise:</b>		
Audit fees	4,962	4,725
Accountancy	4,522	3,502
Investment management fees	666	660
	<u>10,150</u>	<u>8,887</u>
	<u><u>10,150</u></u>	<u><u>8,887</u></u>
<b>9 Net movement in funds</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	4,962	4,725
Depreciation of owned tangible fixed assets	38,220	37,782
Profit on disposal of tangible fixed assets	(233)	-
	<u>43,959</u>	<u>89,289</u>
	<u><u>43,959</u></u>	<u><u>89,289</u></u>
<b>10 Trustees</b>		
Trustees only receive remuneration in respect of services they provide and not in respect of their services as trustees. Two trustees received remuneration during the year because they were employed by the Trust as senior management. The value of trustees' remuneration whilst in office for the year was the following: Mr W H Parkin: £6,786 (2023 - £7,070) Mr W M Borgia: £46,019 (2023 - £44,083) The amount of employer's pension contributions paid on behalf of these employees in the year was: Mr W H Parkin £271 (2023 - £444) Mr W M Borgia: £3,653 (2023 - £3,527) The Trustees are reimbursed for costs relating to their employment, as opposed to costs relating to their role as Trustee. No travel expenses were reimbursed to trustees in the year (2023: £nil). The legal authority under which the trustees can be paid is that they are employed by the Charitable Company or enter into a contract for the supply of goods or services to the Charitable Company, other than for acting as a Trustee.		
<b>11 Employees</b>		
The average monthly number of employees during the year was:		
	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
	32	30
	<u>32</u>	<u>30</u>
	<u><u>32</u></u>	<u><u>30</u></u>

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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11 Employees	(Continued)	
Employment costs	2024	2023
	£	£
Wages and salaries	492,516	434,399
Social security costs	30,685	23,368
Other pension costs	19,443	16,470
	<u>542,644</u>	<u>474,237</u>

There were no employees whose annual remuneration was more than £60,000.

### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024	2023
	£	£
Aggregate compensation	<u>75,207</u>	<u>72,505</u>

## 12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 13 Tangible fixed assets

	Assets under construction	Long leasehold property improvements	Office Equipment	Equipment	Motor vehicles	Total
	£	£	£	£	£	£
<b>Cost</b>						
At 1 April 2023	27,542	346,251	27,239	59,582	36,115	496,729
Additions	58,065	15,401	4,757	5,574	-	83,797
Disposals	-	-	-	(1,277)	-	(1,277)
Transfer to held for sale	(85,607)	85,607	-	-	-	-
At 31 March 2024	-	447,259	31,996	63,879	36,115	579,249
<b>Depreciation and impairment</b>						
At 1 April 2023	-	64,227	15,701	36,329	20,800	137,057
Depreciation charged in the year	-	26,193	3,255	5,709	3,063	38,220
Eliminated in respect of disposals	-	-	-	(1,010)	-	(1,010)
At 31 March 2024	-	90,420	18,956	41,028	23,863	174,267
<b>Carrying amount</b>						
At 31 March 2024	-	356,839	13,040	22,851	12,252	404,982
At 31 March 2023	27,542	282,023	11,538	23,253	15,315	359,671

#### 14 Fixed asset investments

	Other Portfolio £
<b>Cost or valuation</b>	
At 1 April 2023	327,232
Disposals	(62,049)
At 31 March 2024	265,183
<b>Carrying amount</b>	
At 31 March 2024	265,183
At 31 March 2023	327,232

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

<b>15</b>	<b>Debtors</b>		<b>2024</b>	<b>2023</b>
			£	£
	<b>Amounts falling due within one year:</b>			
	Trade debtors		14,808	21,432
	Prepayments and accrued income		61,650	13,369
			<u>76,458</u>	<u>34,801</u>
			<u><u>76,458</u></u>	<u><u>34,801</u></u>
<b>16</b>	<b>Creditors: amounts falling due within one year</b>		<b>2024</b>	<b>2023</b>
			£	£
		<b>Notes</b>		
	Deferred income	<b>17</b>	29,544	-
	Trade creditors		7,359	17,399
	Accruals		9,294	8,171
			<u>46,197</u>	<u>25,570</u>
			<u><u>46,197</u></u>	<u><u>25,570</u></u>
<b>17</b>	<b>Deferred income</b>		<b>2024</b>	<b>2023</b>
			£	£
	Other deferred income		29,544	-
			<u>29,544</u>	<u>-</u>
			<u><u>29,544</u></u>	<u><u>-</u></u>
	Deferred income is included in the financial statements as follows:			
			<b>2024</b>	<b>2023</b>
			£	£
	Deferred income is included within:			
	Current liabilities		29,544	-
			<u>29,544</u>	<u>-</u>
	Movements in the year:			
	Deferred income at 1 April 2023		-	28,269
	Released from previous periods		-	(28,269)
	Resources deferred in the year		29,544	-
			<u>29,544</u>	<u>-</u>
	Deferred income at 31 March 2024		29,544	-
			<u>29,544</u>	<u>-</u>
			<u><u>29,544</u></u>	<u><u>-</u></u>

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 18 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	19,443	16,470

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

### 19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2024
	£	£	£	£	£	£
National Lottery - Better Together	-	18,561	(772)	-	-	17,789
Cumbria Community Foundation - Better together	2,883	6,919	(6,919)	-	-	2,883
Moving on Up (CCF)	2,863	-	(2,863)	-	-	-
Hadfield Charitable Trust	-	1,600	(727)	-	-	873
Postcode Lottery Better Together	14,553	-	(14,553)	-	-	-
Big Lottery Back Together	5,688	-	(5,688)	-	-	-
CCC - Men in the community	3,127	-	(3,127)	-	-	-
Garfield Weston Foundation - Better Together Project	-	6,000	-	-	-	6,000
Bruce Wake Charitable Trust - Boccia Group	-	2,000	-	-	-	2,000
	<u>29,114</u>	<u>35,080</u>	<u>(34,649)</u>	<u>-</u>	<u>-</u>	<u>29,545</u>

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

19 Restricted funds <span style="float: right;">(Continued)</span>						
Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2023
	£	£	£	£	£	£
National Lottery Better Together	-	13,000	(13,000)	-	-	-
CCC Active Cumbria	89	5,460	(5,549)	-	-	-
Moving on Up (CCF)	-	15,268	(12,405)	-	-	2,863
Power to Change Renewal Fund	1,627	-	(1,627)	-	-	-
Virgin Media O2 Together Fund	206	-	(206)	-	-	-
CCF Better Together	-	6,919	(4,036)	-	-	2,883
Postcode Lottery Better Together	-	24,948	(10,395)	-	-	14,553
Big Lottery Back Together	-	9,750	(4,062)	-	-	5,688
CCC - Men in the community	-	3,752	(625)	-	-	3,127
	<u>1,922</u>	<u>79,097</u>	<u>(51,905)</u>	<u>-</u>	<u>-</u>	<u>29,114</u>

### 20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Site Development Fund	18,000	-	(15,401)	(2,599)	-
Repairs and Renewals Reserve	100,000	-	-	-	100,000
Contingency Reserve	190,000	-	-	-	190,000
General funds	445,578	665,009	(694,135)	2,599	419,051
	<u>753,578</u>	<u>665,009</u>	<u>(709,536)</u>	<u>-</u>	<u>709,051</u>

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

<b>20 Unrestricted funds</b>						<b>(Continued)</b>
<b>Previous year:</b>	<b>At 1 April 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2023</b>	
	£	£	£	£	£	
Site Development Fund	18,000	-	-	-	18,000	
Repairs and Renewals Reserve	100,000	-	-	-	100,000	
Contingency Reserve	190,000	-	-	-	190,000	
General funds	424,660	622,207	(601,289)	-	445,578	
	<u>732,660</u>	<u>622,207</u>	<u>(601,289)</u>	<u>-</u>	<u>753,578</u>	

### 21 Analysis of net assets between funds

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>2024</b>	<b>2024</b>	<b>2024</b>
	£	£	£
<b>At 31 March 2024:</b>			
Tangible assets	404,982	-	404,982
Investments	265,183	-	265,183
Current assets/(liabilities)	38,886	29,545	68,431
	<u>709,051</u>	<u>29,545</u>	<u>738,596</u>
	<u>709,051</u>	<u>29,545</u>	<u>738,596</u>
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>2023</b>	<b>2023</b>	<b>2023</b>
	£	£	£
<b>At 31 March 2023:</b>			
Tangible assets	359,671	-	359,671
Investments	327,232	-	327,232
Current assets/(liabilities)	66,675	29,114	95,789
	<u>753,578</u>	<u>29,114</u>	<u>782,692</u>
	<u>753,578</u>	<u>29,114</u>	<u>782,692</u>

During the year ended 31 March 2022 a transfer took place between the Site Development Fund and General Funds in relation to money spent developing the site.

The contingency reserve of £190,000 is held to cover the risk of costs, such as redundancy, associated with the risk of a dramatic fall in income.

The Site Development Reserve is no longer required and the balance of £2,599 is transferred to General funds.

The Repairs and Renewals Reserve of £100,000 has been set up for the Heathlands Site and should allow the charity to carry out any obligations under their lease of the site.

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 22 Operating lease commitments

##### Lessee

Operating lease payments recognised as an expense in the year totalled £24,091 (2023: £21,996).

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
	£	£
Within one year	24,026	22,158
Between two and five years	5,021	16,687
	<u>29,047</u>	<u>38,845</u>

#### 23 Capital commitments

Amounts contracted for but not provided in the financial statements:

	2024	2023
	£	£
Acquisition of property, plant and equipment	-	37,457
	<u>-</u>	<u>37,457</u>

At the year end, The Laurie Brewis Trust was not committed to a further spend (2023- £37,457) for completion of a solar panel project.

#### 24 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

#### 25 Analysis of changes in net funds

The charity had no material debt during the year.

**THE LAURIE BREWIS TRUST**

England & Wales - Charity number 1142278

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# Accounts

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Charity registration number 1142278

Company registration number 07650599 (England and Wales)

**THE LAURIE BREWIS TRUST**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# THE LAURIE BREWIS TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr WM Borgia Mr S Bowditch Mr W H Parkin Mr A L Parrini (Chairman) Mr C Tyson Mr T H Brown Mr A Shekell  Mr A Harrington (Treasurer) Ms M Gibson	(Appointed 14 December 2022)
<b>Charity number</b>	1142278	
<b>Company number</b>	07650599	
<b>Registered office</b>	Heathlands Farm Harker Road Ends Carlisle CA6 4HN	
<b>Auditor</b>	Saint & Co. Sterling House Wavell Drive Rosehill Carlisle CA1 2SA	
<b>Bankers</b>	Cumberland Building Society 2 English Street Longtown Carlisle CA6 5SD	

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# THE LAURIE BREWIS TRUST

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# THE LAURIE BREWIS TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

*FOR THE YEAR ENDED 31 MARCH 2023*

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The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 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 (FRS 102)" (effective 1 January 2019).

### **Objectives and activities**

The Laurie Brewis Trust has had a successful year. We have increased our Member numbers back to pre pandemic levels and have been able to run a full program of activities both at Heathlands and in the community.

The main priorities for 22/23 were:

- To fully bed in the new operational structures and staff roles
- To continue to develop both the LBT Projects and Heathlands Digital strands of work.
- Develop and submit two capital bids for Heathlands
- Re-tender for Adult Social Care Providers Framework

We will continue to develop our environmental and biodiversity plans by putting in a major funding bid, working alongside new partners such as Cumbria Wildlife Trust. We have also started work on a capital bid to redevelop the old farmhouse with a focus on independent living and adaptive technology. We hope to submit in March 2023.

Another important area will be the tendering for a new framework contract for Cumbria County Council Adult Social Care. This is an area of uncertainty as Cumbria is going through major local government reorganisation. From 2023 we will no longer be operating under Cumbria County Council but will change to two new unitary authorities. Therefore operational plans and decisions may need to change as new relationships will need to be developed with these authorities.

In shaping our objectives for the year and planning our activities the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. LBT relies on income from fees and charges to cover its operating costs. LBT does not rely on grant funding or donations, but actively seeks grant funding to allow us to expand the scope and range of our work. This is particularly important for those groups that cannot access statutory funding to pay for services and activities. Affordability and access are important to us and is reflected in our approach to pricing and fund raising.

# THE LAURIE BREWIS TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### LBT's Core Aims and Values

The Laurie Brewis Trust aims to provide support, education and opportunities for people who have a disability or who may be socially excluded\*1.

We will work in partnership with the local authority, social enterprises and other agencies with values that are aligned with those of the Trust to deliver our objectives\*2.

The following values underpin everything we do:

- We respect and promote people's diversity, individuality and choice
- We're skilled and talented and determined to make a difference to people's lives
- We're innovative and ambitious and are continually improving what we do
- We collaborate with those who will add value to what we do

We love to celebrate and share our achievements!

The strategies employed to achieve the charity's aims and objectives are to:

- Present a broad range of activities to enhance personal development
- Offer opportunities to participate in a range of activities exploring their own creativity
- Provide the best possible facilities and use local community resources and facilities
- Nurture a community of people who have shared values and interests
- Celebrate the diversity of cultures in our society by working closely with our partners within the wider

community

\*1 From LBT charitable objects (4.1)

\*2 From LBT charitable objects (4.2)

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### Trust Activities



<http://www.heathlandscumbria.org/>

<https://www.facebook.com/Heathlands.Cumbria>

<https://heathlandslbt.home.blog/>

### Heathlands

Heathlands is a community, led by our members, to promote and enable the personal development and wellbeing of every person who attends. We aim to support individuals to make positive decisions about their lives and overcome any issues that may hold them back.

This is achieved by supporting them to engage in or accessing a range of activities and opportunities. These could be educational, training, moving towards employment, personal development, social and leisure. The aim is to have an impact on our members' personal lives, improving such areas as self-esteem, confidence or health and wellbeing. By working with a diverse range of groups, partners and communities, one of the project's aims is to promote social inclusion and create new opportunities. To achieve this Heathlands aims to create:

- A calm, informal place to spend time with friends and socialise with others
- Flexible, enjoyable opportunities to enhance wellbeing and healthy lifestyles
- Creative learning opportunities and new experiences in the community
- Innovative and responsive lead by our members' wishes.

# THE LAURIE BREWIS TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

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### **Heathlands Bubbles and Activities**

Heathlands members are assigned to one of 4 bubbles, which means they have a regular group of peers of between 5 or 6 in the smallest bubble to 20 in the largest. Each bubble has its own character with a display area to show off their work and make the space their own. Within each bubble the following activities are always available:

Arts and Crafts, IT, Heathlands at home sessions, Games and Gaming, group projects, Morning meet up & Lunchtime live every day online

In each bubble Members decide which activities, both group and individually, projects and events they want to take part in. As well as the in Bubble activities Members can choose to join any of the other activities shown on the sample weekly activity programme. This could be decided on the day or committing to a long program such as a course or project. We offer a range of accredited and non-accredited courses delivered in partnership with Cumbria County Councils' Community Learning and Skills. In addition we can offer these activities, depending on season or members choices:

use of digital media (including photography, film and animation), gaming, sport and fitness activity performing arts, music, photography and drama, social groups and gardening.

# THE LAURIE BREWIS TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

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### **Our facilities**

LBT's Heathlands site is a vital asset. Based on a campus model with a range of buildings in a semi-rural location surrounded by woodland and fields. There are extensive gardens, woodland walks and seating areas. The site also includes polytunnels, a large chicken pen and a small paddock. We're proud to host Heathlands Community Gardens, with gardeners from the local community and Carlisle Beekeepers association to share our site. In return for sharing our site these groups help tend Heathlands grounds and help maintain the site.

Heathlands has versatile indoor spaces offering cosy quiet areas, bustling group environments, specialised learning areas, including a kitchen equipped to professional standards and a digital media suite. Heathlands offers the highest degree of dignity with contemporary, bespoke personal care facilities, including two fully equipped changing rooms. The whole site is covered by Wifi and each bubble is linked digitally by a fibre optic network. Each bubble has its own drink making facilities, toilets, and fridges. The bubbles are stocked with all the equipment and material to support our daily offered activities with additional more specialist equipment such as sport equipment, music equipment or sewing machines. Each area has a large screen computer system to allow groups to join in the HaH online activities.

Heathlands is open from 09.00 to 15.00 Monday to Friday excluding public holidays.

### **Heathlands Digital**

Heathlands digital is a new area of work that brings together the more traditional element of our IT facilitates with the increasing developments in our digital media output either as the trust or via Heathlands at Home. The increased focus on this area reflects the demographic and interest changes of our members, many of whom are much more digital literate and regular digital users than previous generations.

### **Heathlands @ Home**

Heathlands at Home is an online service that both supports people who are isolated, excluded or have limited access to daytime support services, and it also provides complementary activities for Heathlands site based services. This service arose in response to our beneficiaries isolation due to Covid-19, but has since proven itself to be a valuable part of the services we offer to our community. We provide a schedule of online activities, tutorials and group socials, accessible through our social media outlets.

<http://www.heathlandscumbria.org/heathlands-at-home.html>

<https://www.facebook.com/Heathlands.Cumbria>

### **LBT Projects**

Innovative & Inclusive Community Projects

<http://www.heathlandscumbria.org/lbt-projects.html>

<https://www.facebook.com/bettertogetherlbt>

LBT Projects was created to provide new and innovative ways of providing activity and support to hard-to-reach and vulnerable groups in the community, particularly for those who do not qualify or cannot access statutory funding or services. LBT Projects aims to create safe spaces in the community where people can access different activities and support ,helping to further LBT's aims to help promote community inclusion and reduce social isolation. Currently projects are running in Carlisle and Brampton these include Better Together, Friendly Boccia League, and Moving Up

# THE LAURIE BREWIS TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

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### **Heathlands People.**

The Heathlands Team comprises paid staff, dedicated volunteers and students on placement who share the Heathlands' values and work together as a team to deliver the charity's objectives.

#### Trustees

The Charity's Trustees are drawn from a wide variety of backgrounds, including education, accountancy, armed forces and social care. We also have both service user and family carer representation on the board of Trustees. Their input is essential to the development of the charity.

#### Employees

The Trust's staff team is made up of 31 people covering all roles. Our workforce is very stable with less than 5% annual staff turnover. We recruit people who have skills and experience which reflect the aspirations and needs of Heathlands' members. We also have a number of staff who have held senior managerial roles or have experience in different sectors; they bring a valuable strength and depth of experience to the charity.

#### Volunteers

Following the covid restrictions we have seen a slow increase in the number of volunteers on site. Heathlands normally benefits from the efforts of a wide range of volunteers, including school pupils on work experience, people on probation, retired people and others looking for a worthwhile pastime. Volunteers offer support to Heathlands' members by engaging with a wide range of activities at Heathlands and in the local area.

Where a volunteer is seeking long term employment in the adult social care sector Heathlands offers training to allow them to achieve the Care Certificate - which is vital for anyone working in adult social care. Heathlands Care Academy offers a six-month volunteering programme leading to the Care Certificate - the award required for work in social care. Typical students are people who are long term unemployed or who have experienced social exclusion or life affecting situations. This has included young people who are considered NEETs\* or care leavers, those struggling with addictions or recovering from a mental health/personal crisis. The Care Academy provides training in partnership with Mencap and supports people to find employment in adult social care or similar work.

#### Students on placement

Heathlands has restarted supporting the professional development of Health and Social Care students, student Nurses, Occupational Therapists and Police Officers by offering placement opportunities. We plan to continue to build on this engagement with schools, the University, Cumbria Constabulary and Carlisle College.

\* NEETs - Not in Employment, Education or Training

# THE LAURIE BREWIS TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

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### **Achievements and performance**

This has been a busy year as it's the first time we have been able to run a full program with a full complement of members in attendance at Heathlands. We have been able to run education programs over four days a week. Our members have been able to enjoy activities in the community once again including Boccia, Sports and taking part in community projects such as, a project involving Tullie House Museum and Natural England. This led to a public art exhibition in the autumn. Members were able to return to our involvement with the British Legion's poppy Appeal. After such a long pause we were able to host our first public event which was an open day in July. This was well attended and allowed us to officially open all of the new buildings that had been developed over the previous two years.

LBT Projects has gone from strength to strength. It has successfully fundraised through Grant applications to allow the program to expand to 15 weekly activities across the community. LBT Projects is now regularly working with around 200 people from a wide variety of backgrounds including older adults, those suffering with long-term conditions as well as people with disabilities. Heathlands Digital has had a busy year consolidating and improving the trust digital facilities. The team have been developing much more Member-led content including Members hosting and producing a variety of shows/content. We also produced a series of science presentations as part of British Science Week aimed at people with learning disabilities. This was funded by and shared by the British Science Museum.

This year we trialled a new Internships scheme for students who had been on placement with us during the academic year. We offered those students we felt had potential a paid internship over the summer holidays this proved very successful.

In terms of site development we have done a lot of planning work for two specific projects. Firstly the replacement of the old farmhouse; we have successfully submitted and received planning permission for the changes we wish to make as well as getting agreement from the Landlord on the designs. Due to the length of the planning process we were unable to make the March funding deadline however this was subsequently submitted in July 2023.

Secondly, as with all organisations, the cost of living crisis and increasing costs have been a focus this year. In the knowledge that our fuel costs would increase substantially we developed a scheme to use solar power on-site. This resulted in a planning application being submitted for a 30 kilowatt solar ground array and conversion of two LPG heating systems to electric systems. The application was successful and the finance agreed by the board, with the first phase of work to remove the LPG systems started in February. Work on the solar array is expected to be completed in the summer of 2023 .

As a real living wage employer we increased the staff wages in April 2022 in line with the RLW rate. However the Real Living Wage Foundation introduced the new rate for 2023/24 early. This was to help alleviate substantial increases in the cost of living particularly those related to inflation, as a board we agreed to also bring in this increase early meaning we were able to give our staff effectively a 11% pay rise over the financial year

We have successfully completed the tender process for our adult social care framework agreement with Cumberland Council and Westmorland and Furness Council, these due to start in April 2023. We are starting to explore, through a series of events and meetings, the new LA structures and relationships with key officers of the newly created authorities.

# THE LAURIE BREWIS TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **Financial review**

Our income has returned to the levels we would expect within a normal operational year. Our member numbers have risen to just above pre pandemic levels meaning that the income generated this year has led to a good surplus. This has in turn allowed us to commit to investing in the solar panels as well as funding the double pay rise for staff linked to the real living wage. Our employee numbers have increased from 25 staff to 32 this is mainly a reflection of the increased number of members now attending.

The investment in solar panels and removal of LPG heating systems is designed to offset the inevitable fuel cost increases as we are due to finish a fixed price energy contract in the autumn of 2023 and we have seen marked increases in the cost of LPG and fuel oil. The savings made by removing one of these fuel sources will also help offset both day-to-day costs and in terms of making the investment in the solar system sustainable over the long term. We have had to make a number of one off repairs to various buildings including a substantial reroofing of one of the bubbles that's suffered particularly bad storm damage.

The charity had funds of £782,692 at the year end, this is an increase from the previous year end when funds were £734,582. Included within these funds are amounts which can only be realised by disposing of tangible fixed assets, this totals £359,671 (2022: £363,367). At the year end the charity has £29,114 of restricted funds (2022: £1,922).

There are two designated funds, one contingency reserve totalling £190,000 (2022: £190,000) and a Repairs and Renewals reserve totalling £100,000 (2022: £100,000), there is also £18,000 (2022: £18,000) left in the designated fund for the Site Development.

This gives the charity free reserves of £85,907 (2022: £61,294).

### **Investment approach**

The Trustees, having regard to the liquidity requirements of operating the LBT, have kept available funds in an interest-bearing deposit account and seek to achieve a rate of deposit which matches or exceeds inflation as measured by the retail prices index. To improve the rate of return on investments, the charity is now receiving professional financial advice.

So while this year the increasing income has offset the increasing costs such as staffing and energy this will continue to be a worry going into the next financial year as our member numbers will naturally start to plateau and it will take a period of time before we can see the full impact of both price rises and the effect of mitigation such as the solar panels will have.

### **Reserves policy**

The charity has accumulated substantial reserves;

LBT has a policy of holding a contingency reserve in the event of sudden loss of income or closure. We also maintain a Contingency Fund for unexpected costs related to the site and buildings. See Risk management section below.

### **Structure, governance and management**

The Laurie Brewis Trust is a company limited by guarantee governed by its Memorandum and Articles of Association dated 27 May 2011. It is registered as a charity with the Charity Commission.

# THE LAURIE BREWIS TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

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The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr WM Borgia

Mr S Bowditch

Mr W H Parkin

Mr A L Parrini (Chairman)

Mr C Tyson

Mr T H Brown

Mr A Shekell

(Appointed 14 December 2022)

Mr A Harrington (Treasurer)

Ms M Gibson

As set out in the Articles of Association the chair of the Trustees is elected by the members of the Board of Trustees. All members are circulated with invitations to nominate Trustees prior to the AGM advising them of the retiring Trustees and requesting nominations for the AGM. When considering co-opting Trustees, the Board has regard to the requirement for any specialist skills needed.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

### Organisation

The board of Trustees administers the charity. The Board meets every 2-3 months.

An Operational Director is appointed by the Trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Operational Director has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance, employment and business development, related parties and co-operation with other organisations.

### Key management personnel

The board of the Laurie Brewis Trust delegates considerable responsibility for running the day to day management and services of the trust to 1 Trustee, who is an employee of the trust, Mr W M Borgia who is the Operational director (CEO).

In addition Mrs E Farquarson (Business Administration) took on the role and responsibilities of company secretary and board minutes keeper therefore attends board meetings in a non Trustee role. Also Mr W H Parkin remains a trustee but is now employed as a support worker with no management responsibilities.

Trustees of the board consider their remuneration annually, in their absence, in line with trust policy.

### Pay policy for staff

The pay of all staff is reviewed annually and normally increased in-line with any inflationary uplift within our contracts with CCC and the NHS. The Trustees and management team have committed to the lowest hourly rate of pay being at or in excess of the Living Wage Foundation's recommendations.

### Trustee induction and training

New Trustees undergo an orientation day to brief them on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

# THE LAURIE BREWIS TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

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### Risk management

The Trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity faces.
- The establishment of policies, systems and procedures to mitigate those risks identified in the annual review.
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank, and active management of trade debtors and creditors balances to ensure sufficient working capital by the Trust. Attention has also been focused on non-financial risks arising from such things as fire, health and safety.

The board of the Laurie Brewis Trust has determined to maintain its policy of holding a reserve of at least £190,000 to cover the risk of costs, such as redundancy, associated with the risk of a dramatic fall in income should it fail to secure future council contracts. Due to the age of some buildings on the heathlands farm there is a reserved of at least £100,000 in reserve for major repairs and renewals. This is in response to our obligations under our lease of the site.

### Statement of trustees' responsibilities

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

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the 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.

### Auditor

In accordance with the company's articles, a resolution proposing that Saint & Co. be reappointed as auditor of the company will be put at a General Meeting.

**THE LAURIE BREWIS TRUST**

**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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The trustees' report was approved by the Board of Trustees.

  
.....  
Mr. WM Borgia

Date: 21/12/23.

**THE LAURIE BREWIS TRUST**

**INDEPENDENT AUDITOR'S REPORT**

**TO THE TRUSTEES OF THE LAURIE BREWIS TRUST**

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**Opinion**

We have audited the financial statements of The Laurie Brewis Trust (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including 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 charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, 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 charity 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

**Other information**

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

# THE LAURIE BREWIS TRUST

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF THE LAURIE BREWIS TRUST

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### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 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 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 of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**THE LAURIE BREWIS TRUST**

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

**TO THE TRUSTEES OF THE LAURIE BREWIS TRUST**

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*Saint & Co*

**Saint & Co.**

**Chartered Accountants**

**Statutory Auditor**

*21.12.23*

Sterling House

Wavell Drive

Rosehill

Carlisle

CA1 2SA

Saint & Co. is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# THE LAURIE BREWIS TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	12,122	79,097	91,219	58,692	104,987	163,679
Charitable activities	4	605,504	-	605,504	436,780	-	436,780
Investments	5	4,581	-	4,581	1,944	-	1,944
<b>Total income</b>		<u>622,207</u>	<u>79,097</u>	<u>701,304</u>	<u>497,416</u>	<u>104,987</u>	<u>602,403</u>
<b>Expenditure on:</b>							
Charitable activities	6	601,289	51,905	653,194	510,655	103,154	613,809
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		20,918	27,192	48,110	(13,239)	1,833	(11,406)
Fund balances at 1 April 2022		<u>732,660</u>	<u>1,922</u>	<u>734,582</u>	<u>745,899</u>	<u>89</u>	<u>745,988</u>
<b>Fund balances at 31 March 2023</b>		<u><u>753,578</u></u>	<u><u>29,114</u></u>	<u><u>782,692</u></u>	<u><u>732,660</u></u>	<u><u>1,922</u></u>	<u><u>734,582</u></u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**THE LAURIE BREWIS TRUST**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2023**

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		359,671		363,367
Investments	13		327,232		293,311
			<u>686,903</u>		<u>656,678</u>
<b>Current assets</b>					
Debtors	14	34,801		55,241	
Cash at bank and in hand		86,558		69,247	
		<u>121,359</u>		<u>124,488</u>	
<b>Creditors: amounts falling due within one year</b>	<b>15</b>	<b>(25,570)</b>		<b>(18,315)</b>	
Net current assets			<u>95,789</u>		<u>106,173</u>
<b>Total assets less current liabilities</b>			<b>782,692</b>		<b>762,851</b>
<b>Deferred income</b>	<b>16</b>		<b>-</b>		<b>(28,269)</b>
			<u>-</u>		<u>(28,269)</u>
<b>Income funds</b>					
Restricted funds	18		29,114		1,922
<u>Unrestricted funds</u>					
Designated funds	19	308,000		308,000	
General unrestricted funds		445,578		424,660	
			<u>753,578</u>		<u>732,660</u>
			<u>782,692</u>		<u>734,582</u>

The notes on pages 18 to 32 form part of these financial statements.

# THE LAURIE BREWIS TRUST

## STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 31 MARCH 2023

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The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

The financial statements were approved by the Trustees on 21/2/23



Mr WM Borgia  
Trustee

Company registration number 07650599

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

(Continued)

#### 1.5 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 are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Assets under construction	No Depreciation
Long leasehold property improvements	10-15 year straight line
Office Equipment	20% reducing balance
Equipment	20% reducing balance
Motor vehicles	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

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### **2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**THE LAURIE BREWIS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

3	Donations and legacies	Unrestricted funds		Restricted funds		Total		Unrestricted funds		Restricted funds		Total	
		2023	2023	2023	2023	2023	2023	2022	2022	2022	2022	2022	2022
		£	£	£	£	£	£	£	£	£	£	£	£
	Donations and gifts	5,716	-	-	-	5,716	-	1,145	-	-	-	1,145	-
	Other Grant and Government Income	6,406	79,097	79,097	85,503	85,503	104,987	57,547	104,987	104,987	162,534	162,534	163,679
		12,122	79,097	79,097	91,219	91,219	104,987	58,692	104,987	104,987	163,679	163,679	
	<b>Grants receivable for core activities</b>												
	LBT Grant project income	-	-	-	-	-	-	2,004	97,428	97,428	99,432	99,432	
	Big Issue	-	-	-	-	-	-	-	6,559	6,559	6,559	6,559	
	Government grant income	-	-	-	-	-	-	55,543	1,000	1,000	56,543	56,543	
	Other	6,406	79,097	79,097	85,503	85,503	-	-	-	-	-	-	
		6,406	79,097	79,097	85,503	85,503	104,987	57,547	104,987	104,987	162,534	162,534	

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 4 Charitable activities

	Total Funds 2023 £	Total Funds 2022 £
Uniform Sales	368	37
Training/ Consulting Income	2,538	10,164
LBT Project Income	7,623	1,801
Member Income	594,975	424,778
	<u>605,504</u>	<u>436,780</u>

### 5 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Bank Interest Receivable	<u>4,581</u>	<u>1,944</u>

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 6 Charitable activities

	Day Care Opportunities 2023 £	Day Care Opportunities 2022 £
Staff costs	474,237	430,442
Depreciation and impairment	37,782	39,273
Rent and Rates	44,883	42,597
Repairs and maintenance	20,134	32,990
Motor Vehicle expenses	9,442	11,832
Printing, postage and telephone	11,203	8,894
Professional fees	1,533	6,575
Staff costs	12,972	5,626
Sundry Expenses	2,023	2,927
Catering expenses	-	4,718
Art Materials	9,848	1,653
Project expenses	20,250	12,433
Grant expenditure	-	5,333
	<u>644,307</u>	<u>605,293</u>
Share of governance costs (see note 7)	8,887	8,516
	<u>653,194</u>	<u>613,809</u>
<b>Analysis by fund</b>		
Unrestricted funds	601,289	510,655
Restricted funds	51,905	103,154
	<u>653,194</u>	<u>613,809</u>

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 7 Support costs

	Support costs	Governance costs	2023	2022
	£	£	£	£
Audit fees	-	4,725	4,725	4,500
Accountancy	-	3,502	3,502	3,190
Investment Management Fees	-	660	660	826
	<u>-</u>	<u>8,887</u>	<u>8,887</u>	<u>8,516</u>
Analysed between				
Charitable activities	-	8,887	8,887	8,516
	<u>-</u>	<u>8,887</u>	<u>8,887</u>	<u>8,516</u>

Governance costs includes payments to the auditors of £4,725 (2022- £4,500) for audit fees.

### 8 Trustees

Trustees only receive remuneration in respect of services they provide and not in respect of their services as trustees. Two trustees received remuneration during the year because they were employed by the Trust as senior management. The value of trustees' remuneration whilst in office for the year was the following:

Mr W H Parkin: £7,070(2022 - £30,936)

Mr W M Borgia: £44,083 (2022 - £39,532)

The amount of employer's pension contributions paid on behalf of these employees in the year was:

Mr W H Parkin £444 (2022 - £2,465)

Mr W M Borgia: £3,527 (2022 - £3,162)

The Trustees are reimbursed for costs relating to their employment, as opposed to costs relating to their role as Trustee. No travel expenses were reimbursed to trustees in the year (2022: £nil).

In addition to the above, one Trustee received redundancy totalling £15,000 for their role as a project manager.

The legal authority under which the trustees can be paid is that they are employed by the Charitable Company or enter into a contract for the supply of goods or services to the Charitable Company, other than for acting as a Trustee.

### 9 Employees

The average monthly number of employees during the year was:

2023	2022
Number	Number
30	25
<u>30</u>	<u>25</u>

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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9 Employees	(Continued)	
Employment costs	2023	2022
	£	£
Wages and salaries	434,399	393,786
Social security costs	23,368	19,648
Other pension costs	16,470	17,008
	<u>474,237</u>	<u>430,442</u>

One staff member received redundancy totalling £15,000 for their role as project manager in 2022. The amount was fully paid in the year.

There were no employees whose annual remuneration was more than £60,000.

### 10 Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £72,505 (2022: £121,182).

### 11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**THE LAURIE BREWIS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

12 Tangible fixed assets	Assets under construction	Long leasehold property improvements	Office Equipment	Equipment	Motor vehicles	Total
	£	£	£	£	£	£
<b>Cost</b>						
At 1 April 2022	-	346,251	25,974	54,302	36,115	462,642
Additions	27,542	-	1,265	5,280	-	34,087
At 31 March 2023	27,542	346,251	27,239	59,582	36,115	496,729
<b>Depreciation and impairment</b>						
At 1 April 2022	-	38,968	12,818	30,518	16,972	99,276
Depreciation charged in the year	-	25,260	2,883	5,811	3,828	37,782
At 31 March 2023	-	64,228	15,701	36,329	20,800	137,058
<b>Carrying amount</b>						
At 31 March 2023	27,542	282,023	11,538	23,253	15,315	359,671
At 31 March 2022	-	307,284	13,156	23,784	19,143	363,367

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

**13 Fixed asset investments**

	<b>Other Portfolio</b> <b>£</b>
<b>Cost or valuation</b>	
At 1 April 2022	293,311
Additions	33,921
	327,232
At 31 March 2023	327,232
<b>Carrying amount</b>	
At 31 March 2023	327,232
	327,232
At 31 March 2022	293,311
	293,311

**14 Debtors**

	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	21,432	17,022
Prepayments and accrued income	13,369	38,219
	34,801	55,241
	34,801	55,241

**15 Creditors: amounts falling due within one year**

	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
Trade creditors	17,399	5,868
Accruals and deferred income	8,171	12,447
	25,570	18,315
	25,570	18,315

**16 Deferred income**

	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
Other deferred income	-	28,269
	-	28,269

Deferred income is included in the financial statements as follows:

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds		Balance at 31 March 2023 £
	Balance at 1 April 2021 £	Incoming resources £	Balance at 1 April 2022 £	Incoming resources £	
Site Development Fund	190,000	-	18,000	-	18,000
Repairs and Renewals Reserve	18,000	-	100,000	-	100,000
Contingency Reserve	100,000	-	190,000	-	190,000
	<u>308,000</u>	<u>-</u>	<u>308,000</u>	<u>-</u>	<u>308,000</u>

#### 20 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	359,671	-	359,671	363,367	-	363,367
Investments	327,232	-	327,232	293,311	-	293,311
Current assets/(liabilities)	66,675	29,114	95,789	104,251	1,922	106,173
Provisions and deferred income	-	-	-	(28,269)	-	(28,269)
	<u>753,578</u>	<u>29,114</u>	<u>782,692</u>	<u>732,660</u>	<u>1,922</u>	<u>734,582</u>

During the year ended 31 March 2022 a transfer took place between the Site Development Fund and General Funds in relation to money spent developing the site.

The contingency reserve of £190,000 is held to cover the risk of costs, such as redundancy, associated with the risk of a dramatic fall in income.

The Site Development Reserve of £18,000 is held to cover the remaining expected costs of the first phase of the site redevelopment.

The Repairs and Renewals Reserve of £100,000 has been set up for the Heathlands Site and should allow the charity to carry out any obligations under their lease of the site.

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 21 Government Grants

The amounts recognised in the financial statements for government grants are as follows:

	2023	2022
	£	£
Recognised in income from donations and legacies:		
Government grants income	-	56,543

Included in Government grants is £nil (2022: £352) of grants claimed under the Coronavirus Job Retention Scheme and £nil (2022 - £56,191) of grants received from the Local Authority due to restrictions imposed on the charity by the national and local lockdowns.

### 22 Operating lease commitments

Operating lease payments recognised as an expense in the year totalled £21,996 (2022: £22,237).

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Within one year	22,158	21,614
Between two and five years	16,687	9,316
	<u>38,845</u>	<u>30,930</u>

### 23 Capital commitments

At 31 March 2023 the charity had capital commitments as follows:

Contracted for but not provided in the financial statements:

Acquisition of property, plant and equipment	37,457	17,892
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At the year end, The Laurie Brewis Trust was committed to a further spend of £37,457 for completion of a solar panel project.

### 24 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

### 25 Analysis of changes in net funds

The charity had no debt during the year.



**THE LAURIE BREWIS TRUST**

England & Wales - Charity number 1142278

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# Accounts

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COMPANY REGISTRATION NUMBER: 07650599

CHARITY REGISTRATION NUMBER: 1142278

**The Laurie Brewis Trust**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 March 2022**

**SAINT & CO**

Chartered Accountants & statutory auditor

Sterling House

Wavell Drive, Rosehill

Carlisle, Cumbria

CA1 2SA

**The Laurie Brewis Trust**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 31 March 2022**

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Statement of financial activities (including income and expenditure account)	<b>21</b>
Statement of financial position	<b>22</b>
Statement of cash flows	<b>24</b>
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<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>40</b>

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**The Laurie Brewis Trust**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report)**  
**Year ended 31 March 2022**

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The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2022.

## **OBJECTIVES AND ACTIVITIES**

### **Introduction**

The Laurie Brewis Trust has had another unusual year as it recovers from the effect of successive lockdowns and impacts of the coronavirus pandemic.

The Trust's main priorities for this year have been to continue to welcome back our members in a safe and controlled manner. It has also been an opportunity to take some of the lessons and positives that have developed over the pandemic and put them into practice. This has led to the following objectives for the year:

- Managing the transitioning from covid related block payments and furlough back to the usual methods of payments (See financial review)
- Managing the continued return of our existing members and starting to accept new referrals. (See achievements and Performance)
- The restructuring of both the management and the operations of LBT (See Facing the future)

In shaping our objectives for the year and planning our activities the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. LBT relies on income from fees and charges to cover its operating costs. LBT does not rely on grant funding or donations, but actively seeks grant funding to allow us to expand the scope and range of our work. This is particularly important for those groups that cannot access statutory funding to pay for services and activities. Affordability and access are important to us and is reflected in our approach to pricing and fund raising.

### **LBT's Core Aims and Values**

The Laurie Brewis Trust aims to provide support, education opportunities for people who have a disability or who may be socially excluded<sup>1</sup>.

We will work in partnership with the local authority, social enterprises and other agencies with values that are aligned with those of the Trust to deliver our objectives<sup>2</sup>.

The following values underpin everything we do:

- We respect and promote people's diversity, individuality and choices
- We're skilled and talented and determined to make a difference to people's lives
- We're innovative and ambitious and are continually improving what we do
- We collaborate with those who will add value to what we do
- We love to celebrate and share our achievements!

The strategies employed to achieve the charity's aims and objectives are to:

- Present a broad range of activities to enhance personal development
- Offer opportunities to participate in a range of activities exploring their own creativity
- Provide the best possible facilities and use local community resources and facilities
- Nurture a community of people who have shared values and interests
- Celebrate the diversity of cultures in our society by working closely with our partners within the wider community

<sup>1</sup> From LBT charitable objects (4.1)

<sup>2</sup> From LBT charitable objects (4.2)

# The Laurie Brewis Trust

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

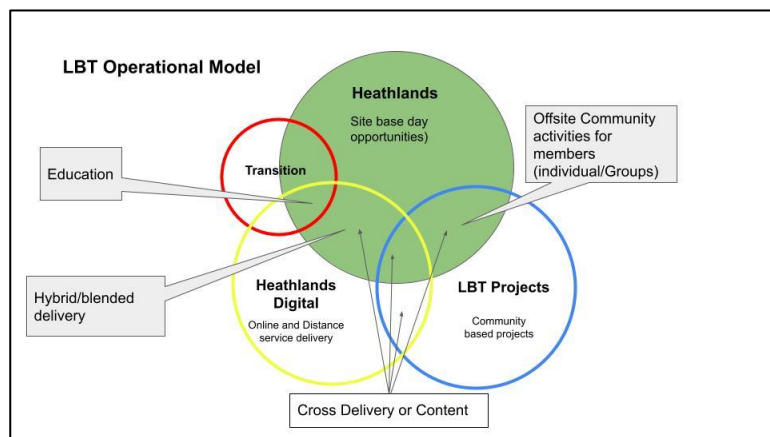
Year ended 31 March 2022

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#### Facing the Future

One of the main and pressing objectives for this year has been to decide the management structure of the organisation going forward. We have been aware for a number of years that this needed to be looked at as some senior members of staff had expressed a wish to retire or step down. This process has been interrupted by the pandemic and those senior members of staff extended their plans for retirement due to the difficulties the organisation faced. The positions that would need to be looked at included the CEO role, senior service managers and business manager.

The pandemic and the changes this forced on the way we operated meant that we had an opportunity to change the operational structure of the organisation as well if we wished. The day services sector was usually the last to receive changes or updates in guidance as a result we were generally 2 to 3-months behind changes in the wider population and the rest of the social care sector. This resulted in a much slower return to "business as usual" processes than we were expecting. This in turn meant that the point at which we could potentially reintroduce the old operational model became increasingly difficult to identify. Over the past 5 years the senior management team along with the Board have been looking at various operational models and accompanying management structures to support them. One of the main difficulties of any new structure is its implementation and the impact it would have on our service users, many of whom find change particularly difficult. However, the pandemic has forced the organisation to change and completely break the existing Model. This gave the opportunity to look at and implement any potential new models as effectively we would be starting a fresh as our members returned. To do this the senior management team and group leaders went through a process of evaluating a series of different models against each other. Various factors would influence any decisions. On the ground it became clear that members enjoyed the bubble system as it gave a consistency of groups and closer relationships with support workers. From an operational point of view it minimised the amount of time moving service users between activity areas and made group dynamics more manageable. As a result this has led to a decrease in anxiety and interpersonal related behavioural issues. Another factor was how we would offer choice and variety as our previous model had allowed up to 5 to 6 choices of activity a day. The planning and operation of the old system had become increasingly complex and difficult to sustain, at times it was also inefficient from a staffing point of view. Two other factors needed to be incorporated into any new model, these were the re-starting of our community outreach work under the banner of Better Together and our digital offering under the banner of Heathlands at Home. The importance and benefits of these areas of work are discussed in more detail below. As a result of the discussions and thinking around any new operational model it became clear that a new management and staffing structure was needed to support any new operational model. In December 2021 this new operational model was adopted as the way we would begin to organise our services.



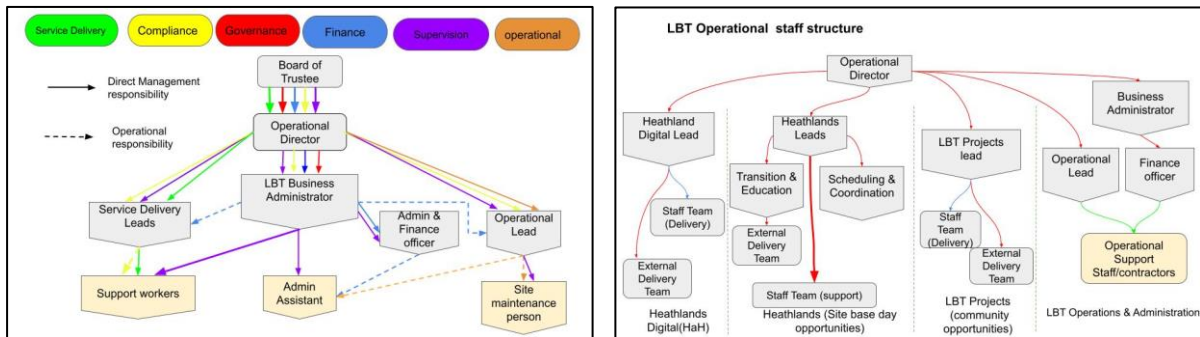
# The Laurie Brewis Trust

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) (continued)

#### Year ended 31 March 2022

From this new model it was clear that both roles of group leader and some of the senior management positions would need to change with some positions no longer required at the same level. This led to the following management structure and staffing model to be developed.



This structure would mean the reduction of the most senior staff and redefining of the group leaders roles. These new models were presented to the board who agreed to them on 1st of December 2021 with the implementation and start of any new roles to begin in January 2022. It was agreed this would be reviewed after 6-months along with a review of the staff that had changed rolls.

#### Key Management Changes

As part of the restructure a new person took on the CEO role, called the Operational Director. The previous senior roles of Service Manager, Project manager and Business Manager have been removed, with those in post either retiring, stepping back or changing roles. The roles of the Business Administrator, as a senior management role, and Operational Lead, to support the operational function of the Operational Director, were developed to provide improved financial and compliance management. One of the aims of the new structure was to clarify areas and lines of responsibility across the Trust.

#### Trust Activities

##### Heathlands



<http://www.heathlandscumbria.org/>

<https://www.facebook.com/Heathlands.Cumbria>

<https://heathlandslbt.home.blog/>

Heathlands is a community, led by our members, to promote and enable the personal development and wellbeing of every person who attends. We aim to support individuals to make positive decisions about their lives and overcome any issues that may hold them back. This is achieved by supporting them to engage in or accessing a range of activities and opportunities. These could be educational, training, moving towards employment, personal development, social and leisure. The aim is to have an impact on our members' personal lives, improving such areas as self-esteem, confidence or health and wellbeing. By working with a diverse range of groups, partners and communities, one of the project's aims is to promote social inclusion and create new opportunities. To achieve this Heathlands aims to create:

- A calm, informal place to spend time with friends and socialise with others
- Flexible, enjoyable opportunities to enhance wellbeing and healthy lifestyles
- Creative learning opportunities and new experiences in the community
- Innovative and responsive lead by our members' wishes.

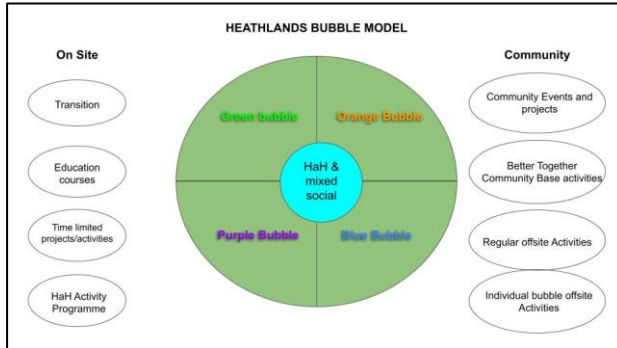
# The Laurie Brewis Trust

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

#### Heathlands Bubbles and Activities offered



Day	Time	CLAS Courses (onsite)	Better together (Community based activities)	Heathlands at Home (online)	Offsite Activities
Monday	AM	Wonders of Nature	Boccia and Bowls @Brampton	Digitally Active (VR & Exercises)	
	PM			Art Live	
Tuesday	AM	Cooking	Carlisle Boccia Friendly League	Heathlands Gamers (Members)	
	PM		Keep Fit @Morton Manor Writing Group @Yevdale CC	Sport Fanatics/Cooking Social Forthnightly	
Wednesday	AM		Table Top Gaming** @Wilton Road Methodist Church	The Mark and Sarah Show (M)	Trips and Offsite Activity Day
	PM			Bingo/Social Gaming live (M) Forthnightly	
Thursday	AM	Life Skill	Bingo (monthly) Morton Manor		Sports Group
	PM			Signing & Quiz of the Week	
Friday	AM	Arts and Crafts Creation	Keep Fit (Harraby)	Fitness Session Rotation	
	PM			Friday Live	
Additional Information		Places limited	Places Limited & Small entry charge *Start in November ** in the evenings		Places limited Heathlands Members only

Heathlands members are assigned to one of the bubbles, which means they have a regular group of peers of between three in the smallest bubble to sixteen in the largest. Each bubble has its own character with a display area to show off their work and make the space their own. Within each bubble the following activity are always available: Arts and Crafts, IT, Heathlands at home sessions, Games and Gaming, group projects, Morning meet up & Lunchtime live every day online

In addition some Bubbles have specific activities available:

- Orange - Cooking any day of the week
- Green, Blue & Purple - Informal Baking group on Wednesday

As well as the in Bubble activities Members can choose to join any of the other activities shown on the sample weekly activity programme. This could be decided on the day or committing to a long program such as a course or project. We offer a range of accredited and non-accredited courses delivered in partnership with Cumbria County Councils' Community Learning and Skills. In addition, we can offer these activities, depending on season or members choices: use of digital media (including photography, film and animation), gaming, sport and fitness activity performing arts, music, photography and drama, social groups and gardening.

As part of the new structure Heathlands is led on a day to day basis by the two Heathlands Leads, with one focused on scheduling & rotas and the other on transition and education.

# The Laurie Brewis Trust

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

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#### Heathlands facilities

LBT's Heathlands site is a vital asset. Based on a campus model with a range of buildings in a semi-rural location surrounded by woodland and fields. There are extensive gardens, woodland walks and seating areas. The site also includes polytunnels, a large chicken pen and a small paddock. We're proud to host Heathlands Community Gardens, with gardeners from the local community and Carlisle Beekeepers association to share our site. In return for sharing our site these groups help tend Heathlands grounds and help maintain the site. Heathlands has versatile indoor spaces offering cosy quiet areas, bustling group environments, specialised learning areas, including a kitchen equipped to professional standards and a digital media suite. Heathlands offers the highest degree of dignity with contemporary, bespoke personal care facilities, including two fully equipped changing rooms. The whole site is covered by Wifi and each bubble is linked digitally by a fibre optic network. Each bubble has its own drink making facilities, toilets, and fridges. The bubbles are stocked with all the equipment and material to support our daily offered activities with additional more specialist equipment such as sport equipment, music equipment or sewing machines. Each area has a large screen computer system to allow groups to join in the HaH online activities.

Heathlands is open from 09.00 to 15.00 Monday to Friday excluding public holidays.



#### Heathlands Digital



<http://www.heathlandscumbria.org/heathlands-at-home.html>

<https://www.facebook.com/Heathlands.Cumbria>

Heathlands digital is a new area of work that brings together the more traditional element of our IT facilities with the increasing developments in our digital media output either as the trust or via Heathlands at Home. The increased focus on this area reflects the demographic and interest changes of our members, many of whom are much more digital literate and regular digital users than previous generations.

This area of work is led by the Digital Lead, with the following brief and areas of responsibility;

- Development, maintenance and running of IT and digital systems across the trust
  - Development and Management of all trust Social media platforms and Website
  - Creation and updating of content/materials for Marketing and promotional purposes across the Trust.
  - Management and delivery of Heathlands and at Home and similar digital projects.
  - Specialist delivery of digital and media skills sessions for our members inc. Film making, Photography, Animation, IT skills.
-

# The Laurie Brewis Trust

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

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#### Heathlands @ Home

Heathlands at Home is an online service that both supports people who are isolated, excluded or have limited access to daytime support services, and it also provides complementary activities for Heathlands site based services. This service arose in response to our beneficiaries isolation due to Covid-19, but has since proven itself to be a valuable part of the services we offer to our community. We provide a schedule of online activities, tutorials and group socials, accessible through our social media outlets.

Online opportunities including: Sports Fanatics, Bingo, Art Live, Service User delivered content, Signing, Quiz of the Week and Cooking Social.



# The Laurie Brewis Trust

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

#### LBT Projects



Innovative & Inclusive Community Projects

<http://www.heathlandscumbria.org/lbt-projects.html>

<https://www.facebook.com/bettertogetherlbt>

LBT Projects was created to provide new and innovative ways of providing activity and support to hard-to-reach and vulnerable groups in the community, particularly for those who do not qualify or cannot access statutory funding or services. LBT Projects aims to create safe spaces in the community where people can access different activities and support, helping to further LBT's aims to help promote community inclusion and reduce social isolation. Currently projects are running in Penrith, Carlisle and Brampton these include Better Together, Friendly Boccia League, and Moving Up

LBT projects is run by the LBT Project Lead, whose operational role and responsibilities are:

- Development and Planning of LBT community based activities and projects
- Find and applying for grants funding any other sources of funding for projects
- Management and delivery of specific project such as Better Together, Boccia league
- Specialist delivery of sports, exercise and physical health and wellbeing sessions across the trust



Example posters for community opportunities.

#### Heathlands People.

The Heathlands Team comprises paid staff, dedicated volunteers and students on placement who share the Heathlands' values and work together as a team to deliver the charity's objectives.

#### Trustees

The Charity's Trustees are drawn from a wide variety of backgrounds, including education, accountancy, armed forces and social care. Their input is essential to the development of the charity.

#### Employees

The Trust's staff team is made up of 26 people covering all roles. Our workforce is very stable with 5% annual staff turnover. We recruit people who have skills and experience which reflect the aspirations and needs of

# The Laurie Brewis Trust

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2022

---

Heathlands' members. We also have a number of staff who have held senior managerial roles or have experience in different sectors; they bring a valuable strength and depth of experience to the charity.

#### Volunteers

Following the covid restrictions we have seen a slow increase in the number of volunteers on site. Heathlands normally benefits from the efforts of over 30 volunteers, including school pupils on work experience, people on probation, retired people and others looking for a worthwhile pastime. Volunteers offer support to Heathlands' members by engaging with a wide range of activities at Heathlands and in the local area.

Where a volunteer is seeking long term employment in the adult social care sector Heathlands offers training to allow them to achieve the Care Certificate - which is vital for anyone working in adult social care.

Heathlands Care Academy offers a six-month programme leading to the Care Certificate - the award required for work in social care. Typical students are people who are long term unemployed or who have experienced social exclusion or isolation. The Care Academy provides training in partnership with Mencap and supports people to find employment in adult social care or similar work.

#### Students on placement

Heathlands has restarted supporting the professional development of Health and Social Care students, student Nurses, Occupational Therapists and Police Officers by offering placement opportunities. We plan to continue to build on this engagement with schools, the University, Cumbria Constabulary and Carlisle College.

### ACHIEVEMENTS AND PERFORMANCE

This year has seen a slow and managed process of welcoming back our existing members. This was due in part to the circumstances around the ongoing pandemic, which changed frequently. This made the early part of the year more of a stop start process. We were able to safely bring back members at a pace that allowed them to reintegrate successfully. With the prospect of restrictions being lifted we started to receive requests for new referrals. This was accelerated by the reintroduction of events, both online and in-person, to meet prospective new members and their families. Which in turn allowed us to reestablish links with Beaumont College and James Rennie special school allowing us to restart our transitioning work with education providers.

It became clear that not all of our existing members would return, for a variety of reasons, but around 80% did over time. This made taking new packages vital so from December 2021 we were able to start new packages and plan for new packages starting July/September 2022 for people leaving education. The result of this is there has been a steady increase in member numbers with a prediction that we will surpass pre pandemic numbers during 2022.

As part of the efforts to bring our members back and in light of the new operation model, the board agreed that the trust would fund the refurbishment of a third portacabin, donated the previous year, to create a fourth bubble. The reason for this was to ensure we had the capacity to safely accommodate the returning and increasing numbers of members. This work was carried out in spring 2021 with the newly named blue bubble opening in October 2021. The new bubble along with the previous redevelopment works meant we were able to restore our capacity to pre-pandemic levels while still being able to maintain the bubble system as required by covid guidance at the time and or under our new operational model. It was still unclear how long we would need to maintain the covid protocols. This work also allowed us to be future proof in case there are more lockdowns or restrictions re introduced in the future.

# The Laurie Brewis Trust

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

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#### The Blue Bubble

As discussed above a major part of the work this year has been implementing the new operational model and staffing structures, this included bedding in the changes of role for key members of staff. The team achieved this successfully with minimal disruption to members and has so far been working well. During this period we were also able to recruit new support workers and restart in-person training both of which were important factors in the restructuring as one of its aims was to streamline the management processes and increase the numbers of support workers on the ground.

Staff position	2021	2019
Senior Managers	2	5
Group Leader	6	7
Support (contracted hrs)	16	10
Support (relief)	2	1
Total No. of Employees	26	23
Total FTE	16	14
Wage bill comparison (October)	£31,797	£29,708

Along with the return of our members we were able to start reintroducing some of our volunteer and student placement programmes. This was interrupted by the emergence of the omicron variant which led to our graduate placements not restarting, along with income this normally generates. Several however were able to restart including Level 3 Health and Social Care student placements and our volunteering programme with Carlisle United, which works with NEETs<sup>3</sup>. From this program we have found and employed a particularly exceptional young person who won a national volunteering award through their work with Carlisle United and The Trust.

<sup>3</sup> Not in Employment, Education or Training

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**The Laurie Brewis Trust**  
**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) (continued)**

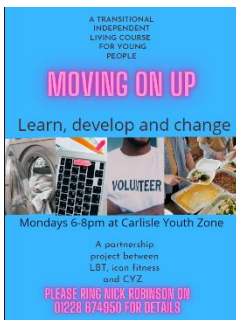
**Year ended 31 March 2022**

March of this year also saw a return of Heathlands members engaging in community activities. Once Upon a Planet is an ongoing collaborative project seeing Heathlands work with Natural England and Tullie House Museum and Art Gallery Trust. The work took a number of our members out to Finglandrigg nature reserve to learn and engage with conservation work at the site. The work developed with local artist Vega Brennan and Tullie House culminating in a major exhibition exploring our local environment, climate change and our roles within it. Artworks created through the collection of natural materials and natural pigment paint making were displayed by ten Heathlands members, alongside a documentary film, made by Tullie House, about the work.



Once Upon a Planet - exhibition opening night

This year saw the restart of our Better Together programmes, now sitting within LBT Projects. Most of the existing programs were able to restart in person. These community based programs were reintroduce gradually and adapted to meet the relevant guidelines at the time LBT Projects has successfully applied for more Grant funding, this has allowed for an expansion of both the Better Together program and adding some additional streams of work. This expansion has allowed us to further develop successful working partnerships with Age UK and the MS Society to create groups that work with a much wider range of people.



The new stream of work for LBT projects included taking on the restarting and running of the Carlisle Boccia friendly league and a program to work with young vulnerable adults transitioning out of both education and Youth Services with the support of Carlisle Youth Zone and I-Can fitness. This has been running in the evenings which gives the potential to work with people we would not come into contact normally.

LBT Projects has been the key vehicle for us to develop new partnerships and develop a pool of people able to deliver a wide range of activities in the community and at Heathlands. This has allowed us to support other organisations to further our charitable objectives.

# The Laurie Brewis Trust

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) (continued)

#### Year ended 31 March 2022

Heathlands at Home now sits within Heathlands Digital, it has continued to develop and evolve successfully integrating into the program that Heathlands offers its members on site. It has also been important to continue providing this service as even when restrictions were lifted we still had significant numbers of members isolating due to ongoing Omicron infections. Having this facility has allowed our Members to stay connected with Heathlands, maintaining routines and structures which is important to our members and their families having made the transition back to in person services. Another new development for Heathlands at Home was the start of member produced content, this has been both live and pre-recorded content, led as always by our members following their interests, this work has helped gain additional funding. Heathlands digital has started developing new partnerships working to help other organisations utilise and produce digital media content for their client or target groups. Heathlands Digital also oversaw the completion of fully integrating our site digitally during this year.



Another new development at the Heathlands site has been the start of a partnership with Step Together, a charity that works with military veterans particularly those who have struggled or had challenges in their life after serving. This work was due to start when the pandemic hit, this year we were able to welcome them back on site and they have successfully built a new Veterans Garden area in the community gardens. They have started planning work for other areas of the site to support our environmental plans. These plans have been developed through this year, which has involved a large amount of survey and recording work to identify and catalogue the biodiversity on our site. This work will feed into a large funding bid to improve both the habitats and access to them on site.

#### PLANS FOR FUTURE PERIODS

The main priorities for 22/23 are

- To fully bed in the new operational structures and staff roles
- To continue to develop both the LBT Projects and Heathlands Digital strands of work.
- Develop and submit two capital bids for Heathlands
- New tender for Adult Social Care Providers Framework

We will continue to develop our environmental and biodiversity plans by putting in a major funding bid, working alongside new partners such as Cumbria Wildlife Trust. We have also started work on a capital bid to redevelop the old farmhouse with a focus on independent living and adaptive technology. We hope to submit in March 2023.

Another important area will be the tendering for a new framework contract for Cumbria County Council Adult Social Care. This is an area of uncertainty as Cumbria is going through major local government reorganisation. From 2023 we will no longer be operating under Cumbria County Council but will change to two new unitary authorities. Therefore operational plans and decisions may need to change as new relationships will need to be developed with these authorities. At present it is unclear how adult social care is going to be restructured or managed through the Unitary authorities.

# The Laurie Brewis Trust

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2022

#### FINANCIAL REVIEW

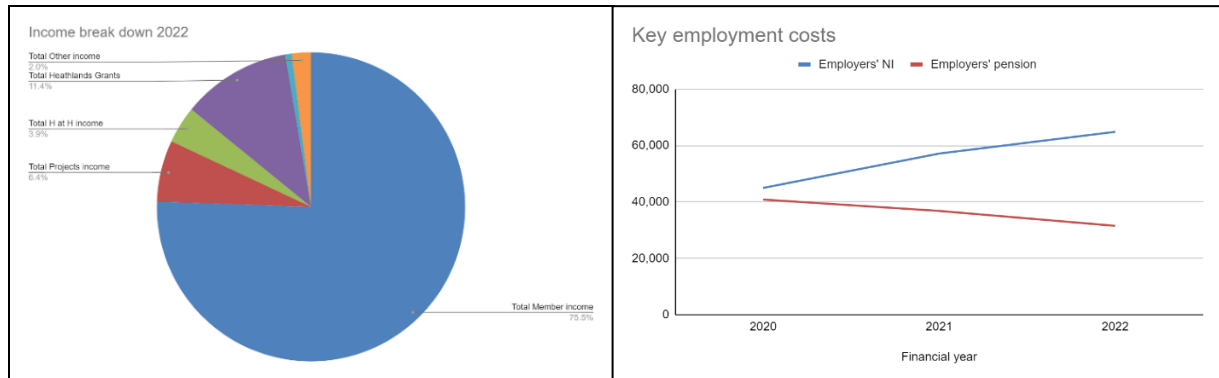
The charity had funds of £734,582 at the year end, this is down from the previous year end when funds were £745,988. Included within these funds are amounts which can only be realised by disposing of tangible fixed assets, this totals £363,367 (2021: £366,646). At the year end the charity has £1,921 of restricted funds (2021: £89).

As detailed in the risk management section of the trustees report, there are two designated funds, one contingency reserve totalling £190,000 (2021: £190,000) and a Repairs and Renewals reserve totalling £100,000 (2021: £100,000), there is also £18,000 (2021: £18,000) left in the designated fund for the Site Development.

This gives the charity free reserves of £61,294 (2021: £71,253).

#### Income

This was the second year that did not follow the normal patterns in terms of income. We transitioned from emergency covid related payments from both central government and the local authority/NHS back to business-as-usual processes. Due to the slow and disrupted return of our members there has been fluctuations in the levels of our core income. However towards the last quarter of the year income from our members activities was returning towards pre-pandemic levels. It is hoped that in the coming financial year this will be a much more stable and predictable income stream. Our core income is generated from the services we provide to our members at Heathlands. Additional income has been generated through applying to Grant funders and participants contributions from LBT Projects activities. This has been principle to support LBT projects and Heathlands digital activities



#### Expenditure

As always our main costs have been wages, the levels of which remain stable across the year despite the restructuring. The restructuring has allowed for an increase in support staff and a decrease in the number of managers. While the monthly wage bill has in general remained broadly the same the restructuring has meant some one off costs including a redundancy payment and an overlap of CEO payments. The restructuring has also seen a decrease in our overall pension costs due to the reduction in managers which is offset by any increase in NI contributions due to an increased number of overall staff.

A major area of concern in terms of expenditure has been energy costs. We have seen a sharp increase in hydrocarbon fuel prices but have been protected from increased electricity charges as we are currently in a unit price deal. This ends in 2023 and work is going on to look at how we can reduce energy consumption and remove the need for hydrocarbon fuels from site. This may include microgeneration which could potentially reverse an expenditure into a possible income generator. We have also had to invest some of our reserves in redeveloping a new Portacabin and unexpected repairs from the storms of Winter 21/22 including major repairs

# The Laurie Brewis Trust

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

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to the Farmhouse roof.

#### **Investment approach**

The Trustees, having regard to the liquidity requirements of operating the LBT, have kept available funds in an interest-bearing deposit account and seek to achieve a rate on deposit which matches or exceeds inflation as measured by the retail prices index. To improve the rate of return on investments, the charity is now receiving professional financial advice.

#### **Reserves policy**

The charity has a policy of holding enough in reserve to pay for 6 months' staff salaries in the event of a sudden loss of income (the Contingency Fund - £190,000) and a repairs and renewals fund for unexpected costs related to the site and buildings (Repairs and Renewals Fund - £100,000).

The charity has sufficient reserves.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document**

The Laurie Brewis Trust is a company limited by guarantee governed by its Memorandum and Articles of Association dated 27 May 2011. It is registered as a charity with the Charity Commission.

### **Appointment of Trustees**

As set out in the Articles of Association the chair of the Trustees is elected by the members of the Board of Trustees. All members are circulated with invitations to nominate Trustees prior to the AGM advising them of the retiring Trustees and requesting nominations for the AGM. When considering co-opting Trustees, the Board has regard to the requirement for any specialist skills needed.

### **Trustee induction and training**

New Trustees undergo an orientation day to brief them on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

### **Organisation**

The board of Trustees administers the charity. The Board meets every 2-3 months.

A Chief Executive is appointed by the Trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance, employment and business development, related parties and co-operation with other organisations.

# The Laurie Brewis Trust

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

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#### Key management personnel

The board of the Laurie Brewis Trust delegates considerable responsibility for running the day to day management and services of the trust to 2 directors, who are also employees of the trust, Mr M Borgia and Mr W Parkin as well as Finance Manager Eleanor Farquharson.

Trustees of the board consider their remuneration annually, in their absence, in line with trust policy.

#### Pay policy for staff

The pay of all staff is reviewed annually and normally increased in-line with any inflationary uplift within our contracts with CCC and the NHS. The Trustees and management team have committed to the lowest hourly rate of pay being at or in excess of the Living Wage Foundation's recommendations.

#### Risk management

The Trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity faces
- The establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank, and active management of trade debtors and creditors balances to ensure sufficient working capital by the Trust. Attention has also been focused on non-financial risks arising from such things as fire, health and safety.

The board of the Laurie Brewis Trust has determined to maintain its policy of holding a reserve of at least £190,000 to cover the risk of costs, such as redundancy, associated with the risk of a dramatic fall in income should it fail to secure future council contracts. We also hold at least £100,000 in reserve for repairs and renewals and development of the Heathlands site. This is in response to our obligations under our lease of the site.

# The Laurie Brewis Trust

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

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#### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered charity name** The Laurie Brewis Trust  
**Charity registration number** 1142278  
**Company registration number** 07650599  
**Principal office and registered office** Heathlands Farm  
Harker Road Ends  
Carlisle  
CA6 4HN

#### THE TRUSTEES

Mr W M Borgia  
Mr S Bowditch  
Mr W H Parkin  
Mr A L Parrini (Chairman)  
Mr A Harrington (Treasurer)  
Ms A Smith (Retired 1 December 2021)  
Ms M Gibson  
Mr C Tyson  
Mr T Brown (Appointed 23 February 2022)

#### AUDITOR

Saint & Co  
Chartered Accountants & statutory auditor  
Sterling House  
Wavell Drive, Rosehill  
Carlisle, Cumbria  
CA1 2SA

#### BANKERS

Cumberland Building Society  
Cumberland House  
Castle Street  
Carlisle  
CA3 8RX

#### FINANCIAL ADVISERS

Sage Wealth Management  
Unit 6a Clifford Court  
Cooper Way  
Carlisle  
CA3 0JG

# The Laurie Brewis Trust

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

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#### TRUSTEES' RESPONSIBILITIES STATEMENT

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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that 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.

#### AUDITOR

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

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have 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.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

#### SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 28 September 2022 and signed on behalf of the board of trustees by:

Mr A L Parrini (Chairman)  
Trustee

Mr A Harrington (Treasurer)  
Trustee

# **The Laurie Brewis Trust**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Trustees of The Laurie Brewis Trust**

**Year ended 31 March 2022**

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#### **OPINION**

We have audited the financial statements of The Laurie Brewis Trust (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

#### **BASIS FOR OPINION**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the 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 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 charity'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.

# The Laurie Brewis Trust

## Company Limited by Guarantee

### Independent Auditor's Report to the Trustees of The Laurie Brewis Trust *(continued)*

Year ended 31 March 2022

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#### OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and 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 or apparent material misstatements, 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.

#### MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; 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, the trustees (who are also the directors 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 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 the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**The Laurie Brewis Trust**  
**Company Limited by Guarantee**

**Independent Auditor's Report to the Trustees of The Laurie Brewis Trust** *(continued)*

**Year ended 31 March 2022**

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**AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

**The extent to which the audit was considered capable of detecting irregularities including fraud**

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- To address the risk of fraud through management bias and override of controls, we:
  - performed analytical procedures to identify any unusual or unexpected relationships;
  - tested journal entries to identify unusual transactions;
  - assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
  - investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
-

# The Laurie Brewis Trust

## Company Limited by Guarantee

### Independent Auditor's Report to the Trustees of The Laurie Brewis Trust *(continued)*

Year ended 31 March 2022

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- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

Saint & Co is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

#### USE OF OUR REPORT

This report is made solely to the charity's members, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the 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.

Saint & Co  
Chartered Accountants & statutory auditor  
Sterling House  
Wavell Drive, Rosehill  
Carlisle, Cumbria  
CA1 2SA

Date: .....

**The Laurie Brewis Trust**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**

**Year ended 31 March 2022**

		<b>2022</b>		2021	
	Note	Unrestricted funds £	Restricted funds £	<b>Total funds £</b>	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	58,693	104,987	<b>163,680</b>	180,775
Charitable activities	6	436,780	–	<b>436,780</b>	381,168
Investment income	7	1,944	–	<b>1,944</b>	3,976
<b>Total income</b>		<u>497,417</u>	<u>104,987</u>	<u><b>602,404</b></u>	<u>565,919</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	(510,656)	(103,154)	<b>(613,810)</b>	(552,701)
<b>Total expenditure</b>		<u>(510,656)</u>	<u>(103,154)</u>	<u><b>(613,810)</b></u>	<u>(552,701)</u>
<b>Net (expenditure)/income and net movement in funds</b>					
		<u>(13,239)</u>	<u>1,833</u>	<u><b>(11,406)</b></u>	<u>13,218</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		745,899	89	<b>745,988</b>	732,770
<b>Total funds carried forward</b>		<u>732,660</u>	<u>1,922</u>	<u><b>734,582</b></u>	<u>745,988</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 25 to 38 form part of these financial statements.

**The Laurie Brewis Trust**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**31 March 2022**

	Note	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	14	363,367	366,646
Investments	15	293,311	347,033
		<u>656,678</u>	<u>713,679</u>
<b>CURRENT ASSETS</b>			
Debtors	16	55,241	51,723
Cash at bank and in hand		69,247	83,064
		<u>124,488</u>	<u>134,787</u>
<b>CREDITORS: amounts falling due within one year</b>	17	<u>(46,584)</u>	<u>(102,478)</u>
<b>NET CURRENT ASSETS</b>		<u>77,904</u>	<u>32,309</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>734,582</u>	<u>745,988</u>
<b>NET ASSETS</b>		<u>734,582</u>	<u>745,988</u>
<b>FUNDS OF THE CHARITY</b>			
Restricted funds		1,922	89
Unrestricted funds		732,660	745,899
<b>Total charity funds</b>	21	<u>734,582</u>	<u>745,988</u>

For the year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies but as this company is a charity, it is subject to audit under the Charities Act 2011.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The statement of financial position  
continues on the following page.

The notes on pages 25 to 38 form part of these financial statements.

**The Laurie Brewis Trust**  
**Company Limited by Guarantee**  
**Statement of Financial Position** *(continued)*  
**31 March 2022**

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These financial statements were approved by the board of trustees and authorised for issue on 28 September 2022, and are signed on behalf of the board by:

Mr A L Parrini (Chairman)  
Trustee

Mr A Harrington (Treasurer)  
Trustee

Company Registration Number: 07650599

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The notes on pages 25 to 38 form part of these financial statements.

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**The Laurie Brewis Trust**  
**Company Limited by Guarantee**  
**Statement of Cash Flows**  
**Year ended 31 March 2022**

	2022 £	2021 £
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Net (expenditure)/income	(11,406)	13,218
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	39,272	24,140
Government grant income	(56,543)	(74,014)
Other interest receivable and similar income	(1,944)	(3,976)
Interest payable and similar charges	5,626	315
Loss on disposal of heritage assets	1,032	–
Accrued expenses	1,038	–
<i>Changes in:</i>		
Trade and other debtors	526	9,813
Trade and other creditors	(60,976)	49,359
Cash generated from operations	<u>(83,375)</u>	<u>18,855</u>
Interest paid	(5,626)	(315)
Interest received	1,944	3,976
Net cash (used in)/from operating activities	<u>(87,057)</u>	<u>22,516</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of tangible assets	(35,993)	(244,791)
Proceeds from sale of heritage assets	(1,032)	–
Purchases of other investments	(1,278)	(6,310)
Proceeds from sale of other investments	55,000	158,000
Net cash from/(used in) investing activities	<u>16,697</u>	<u>(93,101)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Government grant income	56,543	74,014
Net cash from financing activities	<u>56,543</u>	<u>74,014</u>
<b>NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(13,817)</b>	<b>3,429</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>83,064</b>	<b>79,635</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b><u>69,247</u></b>	<b><u>83,064</u></b>

The notes on pages 25 to 38 form part of these financial statements.

**The Laurie Brewis Trust**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
**Year ended 31 March 2022**

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**1. GENERAL INFORMATION**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Heathlands Farm, Harker Road Ends, Carlisle, CA6 4HN.

**2. STATEMENT OF COMPLIANCE**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP 2019 (FRS 102)) and the Companies Act 2006.

**3. ACCOUNTING POLICIES**

**Value added tax**

The charity is not VAT registered, therefore all items are stated VAT inclusive where applicable.

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure. The financial statements are prepared in sterling, which is the functional currency of the entity.

The trust meets the definition of a public benefit entity under FRS102.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Significant judgements**

The trustees consider there to be no significant judgements made in the process of applying the entity's accounting policies.

**Key sources of estimation uncertainty**

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The trustees consider there to be no key sources of estimation uncertainty.

**The Laurie Brewis Trust**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2022**

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**3. ACCOUNTING POLICIES** *(continued)*

**Fund accounting**

Unrestricted funds:

All member fees are unrestricted. Other income, not so specified, is treated as available for general purposes, or unrestricted.

Restricted funds:

Income received for a purpose specified by the donor is accounted for as restricted to that purpose.

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- 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.

**Resources expended**

Expenditure is accounted for on an accruals basis. Where expenditure relates to a specific project, in accordance with the wishes of a donor, it is shown as restricted expenditure.

Termination benefits are recognised as an expense in income or expenditure immediately. Termination benefits are recognised as a liability and expense only when the charity is demonstrably committed either to terminate the employment of an employee or group of employees before the normal retirement date or to provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

**Tangible assets**

All fixed assets are initially recorded at cost but are stated as cost less accumulated depreciation in the accounts.

**The Laurie Brewis Trust**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2022**

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**3. ACCOUNTING POLICIES** *(continued)*

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold Property	-	10 - 15 year straight line
Office equipment	-	20% reducing balance
Motor vehicles	-	20% reducing balance
Equipment	-	20% reducing balance

**Investments**

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

**Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

**Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

**The Laurie Brewis Trust**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2022**

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**3. ACCOUNTING POLICIES** *(continued)*

**Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

**Cash at bank and in hand**

Included within cash at bank and in hand is monies held within current accounts which are by definition highly liquid. Monies which are held by investment managers in longer term deposit accounts are included within Fixed Asset Investments.

**4. LIMITED BY GUARANTEE**

The company is limited by guarantee and has no share capital. Members have a liability not exceeding £10.

**The Laurie Brewis Trust**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements (continued)**  
**Year ended 31 March 2022**

**5. DONATIONS AND LEGACIES**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>DONATIONS</b>			
Donations	989	–	989
Other Fundraising Income	157	–	157
<b>GRANTS</b>			
Grants income (LBT Projects)	2,004	97,428	99,432
Big Issue	–	6,559	6,559
Government grant income	55,543	1,000	56,543
	<u>58,693</u>	<u>104,987</u>	<u>163,680</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>DONATIONS</b>			
Donations	3,489	–	3,489
Other Fundraising Income	–	–	–
<b>GRANTS</b>			
Grants income (LBT Projects)	–	60,721	60,721
Big Issue	–	42,551	42,551
Government grant income	74,014	–	74,014
	<u>77,503</u>	<u>103,272</u>	<u>180,775</u>

**6. CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Member Income	424,778	424,778	376,464	376,464
Uniform Sales	37	37	33	33
Training/Consultancy Income	10,164	10,164	4,671	4,671
LBT Project income	1,801	1,801	–	–
	<u>436,780</u>	<u>436,780</u>	<u>381,168</u>	<u>381,168</u>

**7. INVESTMENT INCOME**

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	1,944	1,944	3,976	3,976

**The Laurie Brewis Trust**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements (continued)**  
**Year ended 31 March 2022**

**8. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Day care services	502,138	103,154	<b>605,292</b>
Support costs	8,518	–	<b>8,518</b>
	<u>510,656</u>	<u>103,154</u>	<u><b>613,810</b></u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Day care services	438,639	103,183	541,822
Support costs	10,879	–	10,879
	<u>449,518</u>	<u>103,183</u>	<u>552,701</u>

**9. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE**

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Day care services	605,292	–	<b>605,292</b>	541,822
Governance costs	–	8,518	<b>8,518</b>	10,879
	<u>605,292</u>	<u>8,518</u>	<u><b>613,810</b></u>	<u>552,701</u>

**10. NET (EXPENDITURE)/INCOME**

Net (expenditure)/income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<b>39,272</b>	24,140
Bad debts written off	<b>1,032</b>	1,729
Operating lease payments recognised as an expense	<b>22,237</b>	17,520
	<u><b>62,541</b></u>	<u>43,389</u>

**11. AUDITORS REMUNERATION**

	2022 £	2021 £
Fees payable for the audit of the financial statements	<b>4,500</b>	3,470
Other financial services	<b>3,190</b>	6,336
	<u><b>7,690</b></u>	<u>9,806</u>

**The Laurie Brewis Trust**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2022**

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**12. STAFF COSTS**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2022</b>	2021
	£	£
Wages and salaries	<b>393,786</b>	367,664
Social security costs	<b>19,648</b>	20,117
Employer contributions to pension plans	<b>17,008</b>	22,853
	<b><u>430,442</u></b>	<u>410,634</u>

One staff member received redundancy totalling £15,000 in the year for their role as a project manager. The amount was fully paid in the year.

The average head count of employees during the year was 25 (2021: 23). The average number of employees during the year is analysed as follows:

	<b>2022</b>	2021
	No.	No.
Carers	<b>24</b>	22
Administrative staff	<b>1</b>	1
	<b><u>25</u></b>	<u>23</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

**Key Management Personnel**

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £121,182 (2021: £116,025).

**The Laurie Brewis Trust**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2022**

**13. TRUSTEE REMUNERATION AND EXPENSES**

Trustees only receive remuneration in respect of services they provide and not in respect of their services as trustees. Two trustees received remuneration during the year because they were employed by the Trust as senior management. The value of trustees' remuneration whilst in office for the year was the following:

Mr C P Rhodes: £nil (2021 - £7,177)  
Mr W H Parkin: £30,936 (2021 - £25,261)  
Mr W M Borgia: £39,532 (2021 - £32,821)

The amount of employer's pension contributions paid on behalf of these employees in the year was:

Mr C P Rhodes £nil (2021 - £3,438)  
Mr W H Parkin £2,465 (2021 - £1,819)  
Mr W M Borgia: £3,162 (2021 - £2,528)

The Trustees are reimbursed for costs relating to their employment, as opposed to costs relating to their role as Trustee. No travel expenses were reimbursed to trustees in the year (2021: £nil).

In addition to the above, one Trustee received redundancy totalling £15,000 for their role as a project manager.

The legal authority under which the trustees can be paid is that they are employed by the Charitable Company or enter into a contract for the supply of goods or services to the Charitable Company, other than for acting as a Trustee.

**14. TANGIBLE FIXED ASSETS**

	Assets Under Construction	Long leasehold property improvements	Fixtures and fittings	Motor vehicles	Equipment	<b>Total</b>
	£	£	£	£	£	£
<b>Cost</b>						
At 1 Apr 2021	56,873	259,008	23,789	36,115	50,864	<b>426,649</b>
Additions	30,370	–	2,185	–	3,438	<b>35,993</b>
Transfers	(87,243)	87,243	–	–	–	–
<b>At 31 Mar 2022</b>	<u>–</u>	<u>346,251</u>	<u>25,974</u>	<u>36,115</u>	<u>54,302</u>	<u><b>462,642</b></u>
<b>Depreciation</b>						
At 1 Apr 2021	–	13,708	9,535	12,186	24,574	<b>60,003</b>
Charge for the year	–	25,259	3,283	4,786	5,944	<b>39,272</b>
<b>At 31 Mar 2022</b>	<u>–</u>	<u>38,967</u>	<u>12,818</u>	<u>16,972</u>	<u>30,518</u>	<u><b>99,275</b></u>
<b>Carrying amount</b>						
<b>At 31 Mar 2022</b>	<u>–</u>	<u>307,284</u>	<u>13,156</u>	<u>19,143</u>	<u>23,784</u>	<u><b>363,367</b></u>
At 31 Mar 2021	<u>56,873</u>	<u>245,300</u>	<u>14,254</u>	<u>23,929</u>	<u>26,290</u>	<u>366,646</u>

**The Laurie Brewis Trust**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements (continued)**  
**Year ended 31 March 2022**

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**14. TANGIBLE FIXED ASSETS (continued)**

**Capital commitments**

	<b>2022</b>	<b>2021</b>
	£	£
Contracted for but not provided for in the financial statements	—	17,892
	<u>          </u>	<u>          </u>

**15. INVESTMENTS**

	<b>Cash or cash equivalents</b>
	£
<b>Cost or valuation</b>	
At 1 April 2021	<b>347,033</b>
Additions	<b>1,278</b>
Disposals	<b>(55,000)</b>
<b>At 31 March 2022</b>	<b><u>293,311</u></b>
<b>Impairment</b>	
<b>At 1 April 2021 and 31 March 2022</b>	
<b>Carrying amount</b>	
<b>At 31 March 2022</b>	<b><u>293,311</u></b>
At 31 March 2021	<u>347,033</u>

All investments shown above are held at valuation.

**16. DEBTORS**

	<b>2022</b>	<b>2021</b>
	£	£
Trade debtors	<b>17,022</b>	18,553
Prepayments and accrued income	<b>38,219</b>	33,170
	<u><b>55,241</b></u>	<u>51,723</u>

**17. CREDITORS: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	£	£
Trade creditors	<b>5,868</b>	9,899
Accruals and deferred income	<b>40,716</b>	79,438
Social security and other taxes	—	13,141
	<u><b>46,584</b></u>	<u>102,478</u>

**The Laurie Brewis Trust**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2022**

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**18. DEFERRED INCOME**

	<b>2022</b>	2021
	£	£
At 1 April 2021	<b>72,073</b>	37,359
Amount released to income	<b>(59,073)</b>	(7,359)
Amount deferred in year	<b>15,269</b>	42,073
<b>At 31 March 2022</b>	<b><u>28,269</u></b>	<b><u>72,073</u></b>

Deferred income is made up of; £13,000 which relates to grants provided for services which the trust hasn't been able to fully provided in the reporting period. £15,269 relates to grants received in advance of the next reporting period. In the previous year deferred income was made up of £56,843 which relates to grants provided for services which the trust hasn't been able to fully provided in the reporting period and £15,230 relating to grants received in advance of the subsequent reporting period.

**19. PENSIONS AND OTHER POST RETIREMENT BENEFITS**

**Defined contribution plans**

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £17,008 (2021: £22,853). At the year end there was a creditor balance of £nil (2021: £2,960).

**20. GOVERNMENT GRANTS**

The amounts recognised in the financial statements for government grants are as follows:

	<b>2022</b>	2021
	£	£
Recognised in income from donations and legacies:		
Government grants income	<b><u>56,543</u></b>	<b><u>74,014</u></b>

Included in Government grants is £352 (2021: £62,514) of grants claimed under the Coronavirus Job Retention Scheme and £56,191 (2021 - £11,500) of grants received from the Local Authority due to restrictions imposed on the charity by the national and local lockdowns.

**The Laurie Brewis Trust**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements (continued)**  
**Year ended 31 March 2022**

**21. ANALYSIS OF CHARITABLE FUNDS**

**Unrestricted funds**

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	437,899	497,417	(510,656)	–	<b>424,660</b>
Contingency Reserve	190,000	–	–	–	<b>190,000</b>
Site Development Fund	18,000	–	–	–	<b>18,000</b>
Repairs and Renewals Reserve	100,000	–	–	–	<b>100,000</b>
	<u>745,899</u>	<u>497,417</u>	<u>(510,656)</u>	<u>–</u>	<u><b>732,660</b></u>

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
General funds	273,792	462,647	(449,518)	150,978	437,899
Contingency Reserve	190,000	–	–	–	190,000
Site Development Fund	268,978	–	–	(250,978)	18,000
Repairs and Renewals Reserve	–	–	–	100,000	100,000
	<u>732,770</u>	<u>462,647</u>	<u>(449,518)</u>	<u>–</u>	<u>745,899</u>

A transfer took place between the Site Development Fund and General Funds in relation to money spent developing the site during the year (2021: same).

The contingency reserve of £190,000 is held to cover the risk of costs, such as redundancy, associated with the risk of a dramatic fall in income.

The Site Development Reserve of £18,000 is held to cover the remaining expected costs of the first phase of the site redevelopment.

The Repairs and Renewals Reserve of £100,000 has been set up for the Heathlands Site and should allow the charity to carry out any obligations under their lease of the site.

**The Laurie Brewis Trust**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements (continued)**  
**Year ended 31 March 2022**

**21. ANALYSIS OF CHARITABLE FUNDS (continued)**

**Restricted funds**

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
National Lottery Community Fund	–	–	–	–	–
National Lottery Better Together	–	37,284	(37,284)	–	–
Big Issue	–	6,559	(6,559)	–	–
CCC Active Cumbria	89	–	–	–	89
CCF Rockcliffe	–	–	–	–	–
Moving on Up (CCF)	–	5,839	(5,839)	–	–
TNLCF – Active for All Penrith	–	10,497	(10,497)	–	–
Bruce Wake Charity	–	1,000	(1,000)	–	–
Power to Change Renewal Fund	–	20,000	(18,373)	–	1,627
Virgin Media O2 Together Fund	–	1,000	(794)	–	206
Screwfix foundation	–	5,000	(5,000)	–	–
Sports England - Parasport	–	4,928	(4,928)	–	–
Good things foundation	–	1,500	(1,500)	–	–
Peter Harrison Foundation	–	10,380	(10,380)	–	–
The Baily Thomas charitable fund	–	1,000	(1,000)	–	–
	<u>89</u>	<u>104,987</u>	<u>(103,154)</u>	<u>–</u>	<u>1,922</u>

**The Laurie Brewis Trust**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements (continued)**  
**Year ended 31 March 2022**

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**21. ANALYSIS OF CHARITABLE FUNDS (continued)**

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
National Lottery					
Community Fund	–	50,000	(50,000)	–	–
National Lottery Better					
Together	–	2,373	(2,373)	–	–
Big Issue	–	42,551	(42,551)	–	–
CCC Active Cumbria	–	3,348	(3,259)	–	89
CCF Rockcliffe	–	5,000	(5,000)	–	–
Moving on Up (CCF)	–	–	–	–	–
TNLCF – Active for All					
Penrith	–	–	–	–	–
Bruce Wake Charity	–	–	–	–	–
Power to Change Renewal					
Fund	–	–	–	–	–
Virgin Media O2 Together					
Fund	–	–	–	–	–
Screwfix foundation	–	–	–	–	–
Sports England - Parasport	–	–	–	–	–
Good things foundation	–	–	–	–	–
Peter Harrison Foundation	–	–	–	–	–
The Baily Thomas					
charitable fund	–	–	–	–	–
	<u>–</u>	<u>103,272</u>	<u>(103,183)</u>	<u>–</u>	<u>89</u>

**The Laurie Brewis Trust**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements (continued)**  
**Year ended 31 March 2022**

**22. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	363,367	–	<b>363,367</b>
Investments	293,311	–	<b>293,311</b>
Current assets	122,566	1,922	<b>124,488</b>
Creditors less than 1 year	(46,584)	–	<b>(46,584)</b>
<b>Net assets</b>	<u>732,660</u>	<u>1,922</u>	<u><b>734,582</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	366,646	–	366,646
Investments	347,033	–	347,033
Current assets	134,698	89	134,787
Creditors less than 1 year	(102,478)	–	(102,478)
<b>Net assets</b>	<u>745,899</u>	<u>89</u>	<u>745,988</u>

**23. ANALYSIS OF CHANGES IN NET DEBT**

	At 1 Apr 2021 £	Cash flows £	At 31 Mar 2022 £
Cash at bank and in hand	<u>83,064</u>	<u>(13,817)</u>	<u><b>69,247</b></u>

**24. OPERATING LEASE COMMITMENTS**

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 £	2021 £
Not later than 1 year	<b>21,614</b>	19,770
Later than 1 year and not later than 5 years	<b>9,316</b>	6,054
	<u><b>30,930</b></u>	<u>25,824</u>

**25. RELATED PARTIES**

No related party transactions took place in the current or prior year.

**The Laurie Brewis Trust**  
**Company Limited by Guarantee**  
**Management Information**  
**Year ended 31 March 2022**

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**The following pages do not form part of the financial statements.**

**The Laurie Brewis Trust**  
**Company Limited by Guarantee**  
**Detailed Statement of Financial Activities**  
**Year ended 31 March 2022**

	2022	2021
	£	£
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	989	3,489
Other Fundraising Income	157	–
Grants income (LBT Projects)	99,432	60,721
Big Issue	6,559	42,551
Furlough claims	352	62,514
Local Authority Discretionary Grant	56,191	6,000
Additional Restrictions Grant	–	5,500
	<u>163,680</u>	<u>180,775</u>
<b>Charitable activities</b>		
Member Income	424,778	376,464
Uniform Sales	37	33
Training/Consultancy Income	10,164	4,671
LBT Project income	1,801	–
	<u>436,780</u>	<u>381,168</u>
<b>Investment income</b>		
Bank interest receivable	1,944	3,976
	<u>1,944</u>	<u>3,976</u>
<b>Total income</b>	<u><u>602,404</u></u>	<u><u>565,919</u></u>

# The Laurie Brewis Trust

## Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

#### Expenditure

##### Expenditure on charitable activities

##### Day care services

##### *Activities undertaken directly*

Wages & Salaries	393,786	367,664
Employer's NIC	19,648	20,117
Pension costs	17,008	22,853
Rent	17,785	16,438
Rates & water	2,781	2,635
Light & Heat	15,017	12,755
Repairs & Maintenance	32,990	17,938
Insurance	7,014	6,479
Motor Vehicle Expenses	11,832	4,227
Travel Expenses	–	592
Telephone	3,925	5,455
Postage & Stationery	4,969	3,737
Depreciation	39,273	24,140
Professional Fees	6,575	1,057
Training costs	5,475	165
Volunteer expenses	151	150
Bad debts written off	1,032	1,729
Bank Charges	146	113
Sundry Expenses	1,748	179
Catering costs	4,718	2,194
Art materials	1,653	1,240
Project expenses	7,060	2,977
Big issue	2,797	11,866
Lottery H at H	–	15,122
Moving on Up	2,577	–
Lottery Penrith Active expenditure	580	–
Power To change expenditure	3,038	–
Peter Harrison expenditure	1,714	–
	<u>605,292</u>	<u>541,822</u>

##### Governance costs

Governance costs - accountancy fees	3,193	5,603
Governance costs - audit fees	4,500	4,200
Governance costs - legal and other professional fees	825	1,076
	<u>8,518</u>	<u>10,879</u>

##### Total expenditure

613,810      552,701

##### Net (expenditure)/income

(11,406)      13,218

**THE LAURIE BREWIS TRUST**

England & Wales - Charity number 1142278

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# Accounts

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COMPANY REGISTRATION NUMBER: 07650599

CHARITY REGISTRATION NUMBER: 1142278

**The Laurie Brewis Trust**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 March 2021**

**SAINT & CO**

Chartered Accountants & statutory auditor

Sterling House

Wavell Drive, Rosehill

Carlisle, Cumbria

CA1 2SA

**The Laurie Brewis Trust**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 31 March 2021**

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Statement of financial activities (including income and expenditure account)	<b>14</b>
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# The Laurie Brewis Trust

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

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The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2021.

#### REFERENCE AND ADMINISTRATIVE DETAILS

<b>Registered charity name</b>	The Laurie Brewis Trust
<b>Charity registration number</b>	1142278
<b>Company registration number</b>	07650599
<b>Principal office and registered office</b>	Heathlands Farm Harker Road Ends Carlisle CA6 4HN

#### THE TRUSTEES

Mr W M Borgia  
Mr S Bowditch  
Mr W H Parkin  
Mr A L Parrini (Chairman)  
Mr C P Rhodes (Retired 1 July 2020)  
Mr A Harrington (Treasurer)  
Ms A Smith  
Ms M Gibson  
Mr C Tyson

#### AUDITOR

Saint & Co  
Chartered Accountants & statutory auditor  
Sterling House  
Wavell Drive, Rosehill  
Carlisle, Cumbria  
CA1 2SA

#### BANKERS

Cumberland Building Society  
Cumberland House  
Castle Street  
Carlisle  
CA3 8RX

<b>INVESTMENT MANAGERS</b>
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Sage Wealth Management Ltd Unit 6a Clifford Court Cooper Way Carlisle CA3 0JG
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# The Laurie Brewis Trust

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing Document**

The Laurie Brewis Trust is a company limited by guarantee governed by its Memorandum and Articles of Association dated 27 May 2011. It is registered as a charity with the Charity Commission.

##### **Appointment of Trustees**

As set out in the Articles of Association the chair of the Trustees is elected by the members of the Board of Trustees. All members are circulated with invitations to nominate Trustees prior to the AGM advising them of the retiring Trustees and requesting nominations for the AGM. When considering co-opting Trustees, the Board has regard to the requirement for any specialist skills needed.

##### **Trustee induction and training**

New Trustees undergo an orientation day to brief them on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

##### **Organisation**

The board of Trustees administers the charity. The Board meets every 2-3 months.

A Chief Executive is appointed by the Trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance, employment and business development, related parties and co-operation with other organisations.

##### **Key management personnel**

The board of the Laurie Brewis Trust delegates considerable responsibility for running the day to day management and services of the trust to the CEO Mr A Shekell and 2 directors, who are also employees of the trust, Mr M Borgia and Mr W Parkin. Financial management and the responsibilities of company secretary are held by Ms Eleanor Farquharson.

Trustees of the board consider their remuneration annually, in their absence, in line with trust policy.

##### **Pay policy for staff**

The pay of all staff is reviewed annually and normally increased in-line with any inflationary uplift within our contracts with CCC and the NHS. The Trustees and management team have committed to the lowest hourly rate of pay being at or in excess of the Living Wage Foundation's recommendations.

##### **Risk management**

The Trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity faces
  - The establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
  - The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.
-

# The Laurie Brewis Trust

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

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This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank, and active management of trade debtors and creditors balances to ensure sufficient working capital by the Trust. Attention has also been focused on non-financial risks arising from such things as fire, health and safety.

The board of the Laurie Brewis Trust has determined to maintain its policy of holding a reserve of at least £190,000 to cover the risk of costs, such as redundancy, associated with the risk of a dramatic fall in income should it fail to secure future council contracts. We also hold at least £100,000 in reserve for repairs and renewals and development of the Heathlands site. This is in response to our obligations under our lease of the site.

#### OBJECTIVES AND ACTIVITIES

##### Our aims

We made the decision that even during the pandemic, to continue to provide support. Our criteria for success included the number of projects we received grant funding for and our ability to meet all targets. The imaginative use of digital infrastructure allowed members at Heathlands to interact with those members who remained at home. At the same time there has been massive improvement of the site and additional accommodation. More details are provided below.

The Laurie Brewis Trust aims to provide supported learning and leisure opportunities for people aged 18 and over who have a disability or who may be socially excluded. We work in partnership with the local authority, social enterprises and other agencies with values that are aligned with those of the Trust to deliver our objectives.

Heathlands offers a person-centred learning community which enhances wellbeing, health and quality of life.

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. LBT relies on income from fees and charges to cover its operating costs. LBT does not rely on grant funding or donations. Affordability and access are important to us and is reflected in our pricing policy.

Heathlands provides a range of learning and leisure activities designed around the interests and ambitions of Heathlands members. The following values underpin everything we do:

- We respect and promote people's diversity, individuality and choices
- We're skilled and talented and determined to make a difference to people's lives
- We're innovative and ambitious and are continually improving what we do
- We collaborate with those who will add value to what we do
- We love to celebrate and share our achievements!

The strategies employed to achieve the charity's aims and objectives are to:

- Present a broad range of activities to enhance personal development
  - Offer opportunities to participate in a range of activities exploring their own creativity
  - Provide the best possible facilities and use local community resources and facilities
  - Nurture a community of people who have shared values and interests
  - Celebrate the diversity of cultures in our society by working closely with our partners within the wider community
-

# The Laurie Brewis Trust

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

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#### **Our facilities**

LBT's Heathlands site is a vital asset. Based on a campus model with a range of buildings in a semi-rural location surrounded by woodland and fields. There are extensive gardens, woodland walks and seating areas. The site also includes polytunnels, a large chicken pen and a small paddock. We're proud to welcome gardeners from the local community to share our site on plots that are similar to allotments. In return for using the growing space the community gardeners tend Heathlands grounds and help maintain the site.

Heathlands has versatile indoor spaces offering cosy quiet areas, bustling group environments, specialised learning areas, including a kitchen equipped to professional standards, a music room and a digital suite. Due to closures and restrictions, we have been unable to engage within the wider community.

Heathlands offers the highest degree of dignity with contemporary, bespoke personal care facilities, including a wet room.

Heathlands is open from 09.00 to 15.00 Monday to Friday excluding public holidays.

#### **Activities offered at Heathlands**

The Heathlands team are committed to offering a wide variety of activities which offer learning and leisure opportunities to members; Heathlands offers:

- Flexible, enjoyable opportunities to enhance wellbeing and healthy lifestyles
- Creative learning opportunities and new experiences in the community
- A calm, informal place to spend time with friends and socialise with others

Heathlands is led by our community and nurtures each individuals' personal development and wellbeing. We offer a range of activities which change with the seasons; each member has the opportunity to meet 1:1 with a staff member to identify their favoured activities. To offer variety and new opportunities the timetable changes several times during the year.

The activities offered at Heathlands include:

Arts and crafts, cooking and baking, use of digital media (including photography, film and animation), gaming, sport and activity. We also offer accredited and non-accredited courses in a range of topics delivered by Cumbria County Councils' Community Learning and Skills tutors. Heathlands members would normally be actively involved with community arts activities. We offer performing arts, music, photography and drama and lead and encourage social groups and creativity. In November members were proud to support the national Poppy Appeal.

Details of the Heathlands offer can be found here:

<https://www.heathlandscumbria.org/opportunities.html>

# **The Laurie Brewis Trust**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2021**

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#### **ACHIEVEMENTS AND PERFORMANCE**

The impact of the pandemic has been massive. Although we remained open during the year, it was only to support those who were deemed at most risk if they had to remain at home. Numbers of clients were minimal and we had to take advantage of the furlough scheme and grant funding.

The priority was to protect those who attended, both staff and members, from Covid 19 and we enhanced our infection control procedures. This, coupled with our ability to accommodate members in their own small "bubbles" in separate buildings meant that we had no active cases of Covid 19 during the year under review.

Social isolation and the closure of community centres meant that our "Better Together" community sessions had to close. It was agreed with Big Lottery that we would retain funding with an aim to restart as soon as possible in 2021.

There were a number of positives to the reduction in numbers on site, as it enabled us to move forward with large scale building projects on site. We also expanded the use of social media to provide support for those at home.

#### **SITE IMPROVEMENT**

With permission of the Landlord, we have demolished three redundant farm buildings and recommissioned a portacabin. The development also included commissioning a new sewerage plant, upgrading the wired connectivity between our buildings and the overall cosmetic improvement of the site.

We now play host to a local beekeeping society

#### **HEATHLANDS AT HOME**

With so many of our members in isolation, Heathlands at Home was set up to maintain pastoral support and provide activities.

All members received a telephone call from a consistent member of staff,

The successful grant application for £50,000 from the Big Lottery allowed us to implement the first phase, this was supplemented by the addition of £1,000 of reserves. Based on our success, we were able to secure a further £50,000.00 from the Big Issue to extend and expand the project from November 2020 until May 2021.

Weekly telephone contact: On average, 60 members were contacted. This met our target.

Activity Books: By the end of March 2021, we posted 1,318 & 1,638 at the end of the run in May. This massively exceeded our target of 840.

DVD: We produced and sent out 1,516 at the end of March & 1,916 at the end of the run in May (Target 840).

Financial impact: The £50,000 grant enabled us to employ a number of staff who would otherwise have had to be furloughed.

Based on the success of the initial project, the further £50,000 enabled us to develop our support using social media. Our aim was to expand our reach to the wider community, not just those who had attended Heathlands before the pandemic.

# The Laurie Brewis Trust

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2021

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We invested in on site IT enabling connectivity not only between the buildings and those in them, but allowed individuals at home to join in a series of activities.

Our primary platforms were Facebook, google meets and live streaming from the Heathlands site.

H@H provides online daytime activities and social opportunities on a weekly schedule. We broadcast a mix of live and recorded content on Facebook and use Zoom/Google Meet for social interaction. Content is also archived on Facebook, YouTube and our website so it can be accessed on demand.

An average schedule for the day would be: - 10am Morning social (informal virtual meetings), 10:30am Activity session, 12pm Lunchtime social, 1pm Afternoon Activity session. sessions include: - Exercise, Seated workouts, Dancing to Heal, Tai Chi, Learn to Sign, Cooking, Arts Craft & Textiles, Local History, Gaming, Clubs, Bingo, Quiz of the week, Sports social, Wonders of nature plus we have live News and weekly roundup shows.

Having access to the internet and a suitable device is essential. Working with The Good Things Foundation we have been able to provide tablets and wireless connections for those members who needed them.

Because of the flexibility the internet provides, we have been able to work with organisations such as Age UK, Tullie House, ICan, Carlisle Youth Zone, Cumbria Wildlife Trust.

Up to May 2021, we have had the following success:

- 11.5 hours of content per week
- An average of 725 views per week on Facebook alone between November 2020 and March 2021, across all platforms this increased to 775 per week.
- Participants of live Zoom & Google Meet Sessions average per week = 168 (Between Nov - March)

Throughout the project, it remained in budget, while exceeding all targets set.

#### **Heathlands People**

The Heathlands Team comprises paid staff, dedicated volunteers and students on placement who share the Heathlands' values and work together as a team to deliver the charity's objectives.

#### **Trustees**

The Charity's Trustees are drawn from a wide variety of backgrounds, including education, accountancy, armed forces and social care. Their input is essential to the development of the charity.

#### **Employees**

The Heathlands staff team is made up of 24 people: support workers, group leaders, managers and an administrator. Heathlands workforce is very stable with 5% annual staff turnover. We recruit people who have skills and experience which reflect the aspirations and needs of Heathlands' members. We also have a number of staff who have held senior managerial roles elsewhere; they bring a valuable strength and depth of experience to the charity.

#### **Volunteers**

Due to the pandemic, we have reduced the number of volunteers on site. However, Heathlands would normally benefit from the efforts of over 30 volunteers, including school pupils on work experience, people on probation, retired people and others looking for a worthwhile pastime. Volunteers offer support to Heathlands' members by engaging with a wide range of activities at Heathlands and in the local area.

Where a volunteer is seeking long term employment in the adult social care sector Heathlands offers training to allow them to achieve the Care Certificate - which is vital for anyone working in adult social care. Heathlands Care Academy offers a six-month programme leading to the Care Certificate - the award required for work in social care. Typical students are people who are long term unemployed or who have experienced social

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# The Laurie Brewis Trust

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

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exclusion or isolation. The Care Academy provides training in partnership with Mencap and supports people to find employment in adult social care or similar work.

#### **Students on placement**

Heathlands would normally support the professional development of Health and Social Care students, student Nurses, Occupational Therapists and Police Officers by offering placement opportunities. We plan to continue to build on this engagement with schools, the University, Cumbria Constabulary and Carlisle College in future years. Due to the pandemic, we have had no students on placement.

#### **FINANCIAL REVIEW**

The charity had funds of £745,988 at the year end, this is up from the previous year end when funds were £732,770. Included within these funds are amounts which can only be realised by disposing of tangible fixed assets, this totals £366,646 (2020: £145,995). At the year end the charity has £89 of restricted funds (2020: £nil).

As detailed in the risk management section of the trustees report, there are two designated funds, one contingency reserve totalling £190,000 (2020: £190,000) and a Repairs and Renewals reserve totalling £100,000 (2020: £nil), there is also £18,000 (2020: £268,978) left in the designated fund for the Site Development.

This gives the charity free reserves of £71,253 (2020: £127,797).

#### **Income**

This was not a normal year. Our income has come from a variety of sources. This has included Local Authority payments totalling £286,282, local and national grants of £103,272, furlough payments of £62,514 and funding through NHS funded continuing care.

#### **Expenditure**

Although our staff costs remained the same, albeit subsidised, our revenue costs decreased as a result of the reduction in activity on site. At the same time, we undertook major building work on site using reserves allocated for this financial year.

#### **Investment approach**

The Trustees, having regard to the liquidity requirements of operating the LBT, have kept available funds in an interest-bearing deposit account and seek to achieve a rate on deposit which matches or exceeds inflation as measured by the retail prices index. To improve the rate of return on investments, the charity is now receiving professional financial advice.

#### **Reserves policy**

The charity has a policy of holding enough in reserve to pay for 6 months' staff salaries in the event of a sudden loss of income (the Contingency Fund - £190,000) and a repairs and renewals fund for unexpected costs related to the site and buildings (Repairs and Renewals Fund - £100,000).

The charity has sufficient reserves.

# **The Laurie Brewis Trust**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2021**

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#### **PLANS FOR FUTURE PERIODS**

##### **Site development**

The first phase of site development has now been completed. The pandemic has meant that all planned development on the site will be put on hold until at least 2022.

##### **Service development**

The pandemic has meant that we have had to be reactive and our priority has been to remain open. Our work with Community Learning and Skills was suspended during the year. The Heathlands at Home project has been an important way of continuing elements of the CLAS sessions. At the moment our service development will focus on our virtual support.

#### **TRUSTEES' RESPONSIBILITIES STATEMENT**

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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that 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.

#### **AUDITOR**

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

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have 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.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

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# **The Laurie Brewis Trust**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2021**

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#### **SMALL COMPANY PROVISIONS**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 29 September 2021 and signed on behalf of the board of trustees by:

Mr A L Parrini (Chairman)  
Trustee

Mr A Harrington (Treasurer)  
Trustee

# **The Laurie Brewis Trust**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Trustees of The Laurie Brewis Trust**

**Year ended 31 March 2021**

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#### **OPINION**

We have audited the financial statements of The Laurie Brewis Trust (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

#### **BASIS FOR OPINION**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the 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 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 charity'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.

**The Laurie Brewis Trust**  
**Company Limited by Guarantee**

**Independent Auditor's Report to the Trustees of The Laurie Brewis Trust *(continued)***

**Year ended 31 March 2021**

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**OTHER INFORMATION**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and 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 or apparent material misstatements, 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.

**MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; 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, the trustees (who are also the directors 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 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 the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**The Laurie Brewis Trust**  
**Company Limited by Guarantee**

**Independent Auditor's Report to the Trustees of The Laurie Brewis Trust *(continued)***

**Year ended 31 March 2021**

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**AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

**The extent to which the audit was considered capable of detecting irregularities including fraud**

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- To address the risk of fraud through management bias and override of controls, we:
  - performed analytical procedures to identify any unusual or unexpected relationships;
  - tested journal entries to identify unusual transactions;
  - assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
  - investigated the rationale behind significant or unusual transactions.

**The Laurie Brewis Trust**  
**Company Limited by Guarantee**

**Independent Auditor's Report to the Trustees of The Laurie Brewis Trust *(continued)***

**Year ended 31 March 2021**

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In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**USE OF OUR REPORT**

This report is made solely to the charity's members, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the 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.

Saint & Co  
Chartered Accountants & statutory auditor  
Sterling House  
Wavell Drive, Rosehill  
Carlisle, Cumbria  
CA1 2SA

Date: 5<sup>th</sup> October 2021

Saint & Co is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

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**The Laurie Brewis Trust**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**

**Year ended 31 March 2021**

		<b>2021</b>		2020	
	Note	Unrestricted funds £	Restricted funds £	<b>Total funds £</b>	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	77,503	103,272	<b>180,775</b>	12,226
Charitable activities	6	381,168	–	<b>381,168</b>	501,724
Investment income	7	3,976	–	<b>3,976</b>	4,958
Other income	8	–	–	–	270
<b>Total income</b>		<u>462,647</u>	<u>103,272</u>	<u><b>565,919</b></u>	<u>519,178</u>
<b>Expenditure</b>					
Expenditure on charitable activities	9,10	(449,518)	(103,183)	<b>(552,701)</b>	(546,714)
<b>Total expenditure</b>		<u>(449,518)</u>	<u>(103,183)</u>	<u><b>(552,701)</b></u>	<u>(546,714)</u>
<b>Net income/(expenditure)</b>		<u>13,129</u>	<u>89</u>	<u><b>13,218</b></u>	<u>(27,536)</u>
Extraordinary items	15	–	–	–	64,209
<b>Net movement in funds</b>		<u>13,129</u>	<u>89</u>	<u><b>13,218</b></u>	<u>36,673</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		732,770	–	<b>732,770</b>	696,097
<b>Total funds carried forward</b>		<u>745,899</u>	<u>89</u>	<u><b>745,988</b></u>	<u>732,770</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 17 to 28 form part of these financial statements.

**The Laurie Brewis Trust**  
**Company Limited by Guarantee**  
**Statement of Financial Position** *(continued)*  
**31 March 2021**

	Note	2021 £	£	2020 £
<b>FIXED ASSETS</b>				
Tangible fixed assets	16		366,646	145,995
Investments	17		347,033	498,723
			<u>713,679</u>	<u>644,718</u>
<b>CURRENT ASSETS</b>				
Debtors	18	51,723		61,536
Cash at bank and in hand		83,064		79,635
			<u>134,787</u>	<u>141,171</u>
<b>CREDITORS: amounts falling due within one year</b>	19	<u>(102,478)</u>		<u>(53,119)</u>
<b>NET CURRENT ASSETS</b>			<u>32,309</u>	<u>88,052</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>745,988</u>	<u>732,770</u>
<b>NET ASSETS</b>			<u>745,988</u>	<u>732,770</u>
<b>FUNDS OF THE CHARITY</b>				
Restricted funds			89	–
Unrestricted funds			745,899	732,770
<b>Total charity funds</b>	23		<u>745,988</u>	<u>732,770</u>

For the year ended 31 March 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies but as this company is a charity, it is subject to audit under the Charities Act 2011.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the board of trustees and authorised for issue on 29 September 2021, and are signed on behalf of the board by:

Mr A L Parrini (Chairman)  
Trustee

Mr A Harrington (Treasurer)  
Trustee

Company Registration Number: 07650599

The notes on pages 17 to 28 form part of these financial statements.

**The Laurie Brewis Trust**  
**Company Limited by Guarantee**  
**Statement of Cash Flows**  
**Year ended 31 March 2021**

	<b>2021</b>	2020
	£	£
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Net income/(expenditure)	<b>13,218</b>	(27,536)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	<b>24,140</b>	21,109
Government grant income	<b>(74,014)</b>	–
Other interest receivable and similar income	<b>(3,976)</b>	(4,958)
Interest payable and similar charges	<b>315</b>	1,721
<i>Changes in:</i>		
Trade and other debtors	<b>9,813</b>	12,703
Trade and other creditors	<b>49,359</b>	23,662
Cash generated from operations	<b>18,855</b>	26,701
Interest paid	<b>(315)</b>	(418)
Interest received	<b>3,976</b>	4,958
Net cash from operating activities	<b>22,516</b>	31,241
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of tangible assets	<b>(244,791)</b>	(70,382)
Proceeds from sale of tangible assets	–	800
Purchases of other investments	<b>(6,310)</b>	(500,025)
Proceeds from sale of other investments	<b>158,000</b>	–
Net cash used in investing activities	<b>(93,101)</b>	(569,607)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Government grant income	<b>74,014</b>	–
Net cash from financing activities	<b>74,014</b>	–
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>3,429</b>	(538,366)
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>79,635</b>	618,001
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>83,064</b>	79,635

The notes on pages 17 to 28 form part of these financial statements.

**The Laurie Brewis Trust**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
**Year ended 31 March 2021**

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**1. GENERAL INFORMATION**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Heathlands Farm, Harker Road Ends, Carlisle, CA6 4HN.

**2. STATEMENT OF COMPLIANCE**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

**3. ACCOUNTING POLICIES**

**Value added tax**

The charity is not VAT registered, therefore all items are stated VAT inclusive where applicable.

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure. The financial statements are prepared in sterling, which is the functional currency of the entity.

The trust meets the definition of a public benefit entity under FRS102.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Significant judgements**

The trustees consider there to be no significant judgements made in the process of applying the entity's accounting policies.

**Key sources of estimation uncertainty**

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The trustees consider there to be no key sources of estimation uncertainty.

**The Laurie Brewis Trust**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements (continued)**  
**Year ended 31 March 2021**

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**3. ACCOUNTING POLICIES (continued)**

**Fund accounting**

Unrestricted funds:

All member fees are unrestricted. Other income, not so specified, is treated as available for general purposes, or unrestricted.

Restricted funds:

Income received for a purpose specified by the donor is accounted for as restricted to that purpose.

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- 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.

**Resources expended**

Expenditure is accounted for on an accruals basis. Where expenditure relates to a specific project, in accordance with the wishes of a donor, it is shown as restricted expenditure.

**Tangible assets**

All fixed assets are initially recorded at cost but are stated as cost less accumulated depreciation in the accounts.

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold Property	-	10 - 15 year straight line
Office equipment	-	20% reducing balance
Motor vehicles	-	20% reducing balance
Equipment	-	20% reducing balance

**The Laurie Brewis Trust**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2021**

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**3. ACCOUNTING POLICIES** *(continued)*

**Investments**

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

**Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

**Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

**Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**The Laurie Brewis Trust**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements (continued)**  
**Year ended 31 March 2021**

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**3. ACCOUNTING POLICIES (continued)**

**Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

**Cash at bank and in hand**

Included within cash at bank and in hand is monies held within current accounts which are by definition highly liquid. Monies which are held by investment managers in longer term deposit accounts are included within Fixed Asset Investments.

**4. LIMITED BY GUARANTEE**

The company is limited by guarantee and has no share capital. Members have a liability not exceeding £10.

**5. DONATIONS AND LEGACIES**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>DONATIONS</b>			
Donations	3,489	–	<b>3,489</b>
<b>GRANTS</b>			
Grants income (LBT Projects)	–	60,721	<b>60,721</b>
Big Issue	–	42,551	<b>42,551</b>
Government grant income	74,014	–	<b>74,014</b>
	<u>77,503</u>	<u>103,272</u>	<u><b>180,775</b></u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>DONATIONS</b>			
Donations	1,435	–	1,435
<b>GRANTS</b>			
Grants income (LBT Projects)	10,791	–	10,791
Big Issue	–	–	–
Government grant income	–	–	–
	<u>12,226</u>	<u>–</u>	<u>12,226</u>

**The Laurie Brewis Trust**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements (continued)**  
**Year ended 31 March 2021**

**6. CHARITABLE ACTIVITIES**

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
Member Income	376,464	<b>376,464</b>	493,261	493,261
Uniform Sales	33	<b>33</b>	377	377
Training/Consultancy Income	4,671	<b>4,671</b>	–	–
Catering Income	–	–	7,482	7,482
LBT Project income	–	–	604	604
	<u>381,168</u>	<u><b>381,168</b></u>	<u>501,724</u>	<u>501,724</u>

**7. INVESTMENT INCOME**

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	3,976	<b>3,976</b>	4,958	4,958

**8. OTHER INCOME**

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
Field Rent	–	–	270	270

**9. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE**

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2021 £</b>
Day care services	438,639	103,183	<b>541,822</b>
Support costs	10,879	–	<b>10,879</b>
	<u>449,518</u>	<u>103,183</u>	<u><b>552,701</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Day care services	537,477	–	537,477
Support costs	9,237	–	9,237
	<u>546,714</u>	<u>–</u>	<u>546,714</u>

**The Laurie Brewis Trust**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements (continued)**  
**Year ended 31 March 2021**

**10. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE**

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Day care services	541,822	–	541,822	537,477
Governance costs	–	10,879	10,879	9,237
	<u>541,822</u>	<u>10,879</u>	<u>552,701</u>	<u>546,714</u>

**11. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	24,140	19,078
Bad Debts written off	1,729	–
Loss on disposal of fixed assets	–	2,031
Operating lease payments recognised as an expense	17,520	17,427
	<u>43,389</u>	<u>38,536</u>

**12. AUDITORS REMUNERATION**

	2021 £	2020 £
Fees payable for the audit of the financial statements	3,470	3,400
Other services	6,336	5,838
	<u>9,806</u>	<u>9,238</u>

**13. STAFF COSTS**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	367,664	328,639
Social security costs	20,117	18,881
Employer contributions to pension plans	22,853	34,964
	<u>410,634</u>	<u>382,484</u>

The average head count of employees during the year was 23 (2020: 29). The average number of employees during the year is analysed as follows:

	2021 No.	2020 No.
Carers	22	28
Administrative staff	1	1
	<u>23</u>	<u>29</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

**The Laurie Brewis Trust**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements (continued)**  
**Year ended 31 March 2021**

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**13. STAFF COSTS (continued)**

**Key Management Personnel**

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £116,025 (2020: £90,476).

**14. TRUSTEE REMUNERATION AND EXPENSES**

Trustees only receive remuneration in respect of services they provide and not in respect of their services as trustees. Three trustees received remuneration during the year because they were employed by the Trust as senior management. The value of trustees' remuneration whilst in office for the year was the following:

Mr C P Rhodes: £7,177 (2020 - £31,268)  
Mr W H Parkin: £25,261 (2020 - £14,963)  
Ms T Seville: £nil (2020 - £17,973)  
Mr W M Borgia: £32,821 (2020 - £10,535)

The amount of employer's pension contributions paid on behalf of these employees in the year was:

Mr C P Rhodes £3,438 (2020 - £5,357)  
Mr W H Parkin £1,819 (2020 - £1,197)  
Ms T Seville: £nil (2020 - £14,126)  
Mr W M Borgia: £2,528 (2020 - £843)

The Trustees are reimbursed for costs relating to their employment, as opposed to costs relating to their role as Trustee. No travel expenses were reimbursed to trustees in the year (2020: £nil).

The legal authority under which the trustees can be paid is that they are employed by the Charitable Company or enter into a contract for the supply of goods or services to the Charitable Company, other than for acting as a Trustee.

**15. EXTRAORDINARY ITEMS**

	<b>2021</b>	2020
	<b>£</b>	£
Extraordinary income	—	64,209
	<u>          </u>	<u>          </u>

Extraordinary income relates to the donated assets of the leasehold property at Heathlands by The Glenmore Trust.

**The Laurie Brewis Trust**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements (continued)**  
**Year ended 31 March 2021**

**16. TANGIBLE FIXED ASSETS**

	Assets Under Construction £	Long leasehold property improvements £	Fixtures and fittings £	Motor vehicles £	Equipment £	<b>Total £</b>
<b>Cost</b>						
At 1 Apr 2020	31,022	64,221	11,480	33,850	41,285	<b>181,858</b>
Additions	220,638	–	12,309	2,265	9,579	<b>244,791</b>
Transfers	(194,787)	194,787	–	–	–	<b>–</b>
<b>At 31 Mar 2021</b>	<u>56,873</u>	<u>259,008</u>	<u>23,789</u>	<u>36,115</u>	<u>50,864</u>	<b><u>426,649</u></b>
<b>Depreciation</b>						
At 1 Apr 2020	–	5,115	5,973	6,770	18,005	<b>35,863</b>
Charge for the year	–	8,593	3,562	5,416	6,569	<b>24,140</b>
<b>At 31 Mar 2021</b>	<u>–</u>	<u>13,708</u>	<u>9,535</u>	<u>12,186</u>	<u>24,574</u>	<b><u>60,003</u></b>
<b>Carrying amount</b>						
<b>At 31 Mar 2021</b>	<u>56,873</u>	<u>245,300</u>	<u>14,254</u>	<u>23,929</u>	<u>26,290</u>	<b><u>366,646</u></b>
At 31 Mar 2020	<u>31,022</u>	<u>59,106</u>	<u>5,507</u>	<u>27,080</u>	<u>23,280</u>	<b><u>145,995</u></b>
<b>Capital commitments</b>						
					<b>2021</b>	<b>2020</b>
					<b>£</b>	<b>£</b>
Contracted for but not provided for in the financial statements					<b><u>17,892</u></b>	<b><u>–</u></b>

**17. INVESTMENTS**

	<b>Cash or cash equivalents £</b>
<b>Cost or valuation</b>	
At 1 April 2020	<b>498,723</b>
Additions	<b>6,310</b>
Disposals	<b>(158,000)</b>
<b>At 31 March 2021</b>	<b><u>347,033</u></b>
<b>Impairment</b>	
At 1 April 2020 and 31 March 2021	<b><u>–</u></b>
<b>Carrying amount</b>	
<b>At 31 March 2021</b>	<b><u>347,033</u></b>
At 31 March 2020	<b><u>498,723</u></b>

All investments shown above are held at valuation.

**The Laurie Brewis Trust**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2021**

**18. DEBTORS**

	<b>2021</b>	2020
	£	£
Trade debtors	<b>18,553</b>	22,816
Prepayments and accrued income	<b>33,170</b>	37,706
Other debtors	–	1,014
	<u><b>51,723</b></u>	<u>61,536</u>

**19. CREDITORS: amounts falling due within one year**

	<b>2021</b>	2020
	£	£
Trade creditors	<b>9,899</b>	9,121
Accruals and deferred income	<b>79,438</b>	43,998
Social security and other taxes	<b>13,141</b>	–
	<u><b>102,478</b></u>	<u>53,119</u>

**20. DEFERRED INCOME**

	<b>2021</b>	2020
	£	£
At 1 April 2020	<b>37,359</b>	10,868
Amount released to income	<b>(7,359)</b>	(10,868)
Amount deferred in year	<b>42,073</b>	37,359
<b>At 31 March 2021</b>	<u><b>72,073</b></u>	<u>37,359</u>

Deferred income is made up of; £56,843 which relates to grants provided for services which the trust hasn't been able to fully provided in the reporting period. £15,230 relates to grants received in advance of the next reporting period. In the previous year deferred income was made up of £32,373 which relates to grants provided for services which the trust wasn't able to fully provided in the reporting period and £4,986 of member income which related to the subsequent reporting period.

**21. PENSIONS AND OTHER POST RETIREMENT BENEFITS**

**Defined contribution plans**

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £22,853 (2020: £34,964). At the year end there was a creditor balance of £2,960 (2020: £nil).

**22. GOVERNMENT GRANTS**

The amounts recognised in the financial statements for government grants are as follows:

	<b>2021</b>	2020
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u><b>74,014</b></u>	<u>–</u>

# The Laurie Brewis Trust

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2021

#### 22. GOVERNMENT GRANTS *(continued)*

Included in Government grants is £62,514 of grants claimed under the Coronavirus Job Retention Scheme and £11,500 of grants received from the Local Authority due to restrictions imposed on the charity by the national and local lockdowns.

#### 23. ANALYSIS OF CHARITABLE FUNDS

##### Unrestricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
General funds	273,792	462,647	(449,518)	150,978	437,899
Contingency Reserve	190,000	–	–	–	190,000
Site Development Fund	268,978	–	–	(250,978)	18,000
Repairs and Renewals Reserve	–	–	–	100,000	100,000
	<u>732,770</u>	<u>462,647</u>	<u>(449,518)</u>	<u>–</u>	<u>745,899</u>

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
General funds	296,097	583,387	(546,714)	(58,978)	273,792
Contingency Reserve	100,000	–	–	90,000	190,000
Site Development Fund	300,000	–	–	(31,022)	268,978
Repairs and Renewals Reserve	–	–	–	–	–
	<u>696,097</u>	<u>583,387</u>	<u>(546,714)</u>	<u>–</u>	<u>732,770</u>

A transfer took place between the Site Development Fund and General Funds in relation to money spent developing the site during the year (2020: same). In addition in 2020, a further £90,000 was added into the Contingency Reserve in line with trustees revised calculations of what was required to be held.

The contingency reserve of £190,000 is held to cover the risk of costs, such as redundancy, associated with the risk of a dramatic fall in income.

The Site Development Reserve of £18,000 is held to cover the remaining expected costs of the first phase of the site redevelopment.

A new Repairs and Renewals Reserve of £100,000 has been set up in the year for the Heathlands Site and should allow the charity to carry out any obligations under their lease of the site.

**The Laurie Brewis Trust**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements (continued)**  
**Year ended 31 March 2021**

**23. ANALYSIS OF CHARITABLE FUNDS (continued)**

**Restricted funds**

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
National Lottery					
Community Fund	–	50,000	(50,000)	–	–
National Lottery Better					
Together	–	2,373	(2,373)	–	–
Big Issue	–	42,551	(42,551)	–	–
CCC Active Cumbria	–	3,348	(3,259)	–	<b>89</b>
CCF Rockcliffe	–	5,000	(5,000)	–	–
	<u>–</u>	<u>103,272</u>	<u>(103,183)</u>	<u>–</u>	<u><b>89</b></u>
	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>
	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
National Lottery					
Community Fund	–	–	–	–	–
National Lottery Better					
Together	–	–	–	–	–
Big Issue	–	–	–	–	–
CCC Active Cumbria	–	–	–	–	–
CCF Rockcliffe	–	–	–	–	–
	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>
	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>

# The Laurie Brewis Trust

## Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

#### 24. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	366,646	–	<b>366,646</b>
Investments	347,033	–	<b>347,033</b>
Current assets	134,698	89	<b>134,787</b>
Creditors less than 1 year	(102,478)	–	<b>(102,478)</b>
<b>Net assets</b>	<u>745,899</u>	<u>89</u>	<u><b>745,988</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	145,995	–	145,995
Investments	498,723	–	498,723
Current assets	141,171	–	141,171
Creditors less than 1 year	(53,119)	–	(53,119)
<b>Net assets</b>	<u>732,770</u>	<u>–</u>	<u>732,770</u>

#### 25. ANALYSIS OF CHANGES IN NET DEBT

	At 1 Apr 2020 £	Cash flows £	At 31 Mar 2021 £
Cash at bank and in hand	<u>79,635</u>	<u>3,429</u>	<u><b>83,064</b></u>

#### 26. OPERATING LEASE COMMITMENTS

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2021 £	2020 (Restated) £
Not later than 1 year	<b>19,770</b>	17,520
Later than 1 year and not later than 5 years	<b>6,054</b>	8,324
	<u><b>25,824</b></u>	<u>25,844</u>

#### 27. RELATED PARTIES

During the year, Mr A L Parrini and Mr S Bowditch were members of both The Glenmore Trust and The Laurie Brewis Trust. The Laurie Brewis Trust paid The Glenmore Trust £nil (2020: £12,226) in the year for premises and other costs and there was a creditor of £nil (2020: £12) at the year end owing to the Glenmore Trust.

During the previous year, as part of the reassignment of the lease, The Glenmore Trust transferred leasehold improvements to The Laurie Brewis Trust at a cost of £12. A donated asset was recognised relating to this with a value of £64,209.

Mr A L Parrini was a member of Heathlands Community Gardeners. During the year The Laurie Brewis Trust received donations totalling £nil (2020: £616) from Heathlands Community Gardeners.