

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

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 excluded¹.

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 objectives².

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

¹ From LBT charitable objects (4.1)

² From LBT charitable objects (4.2)

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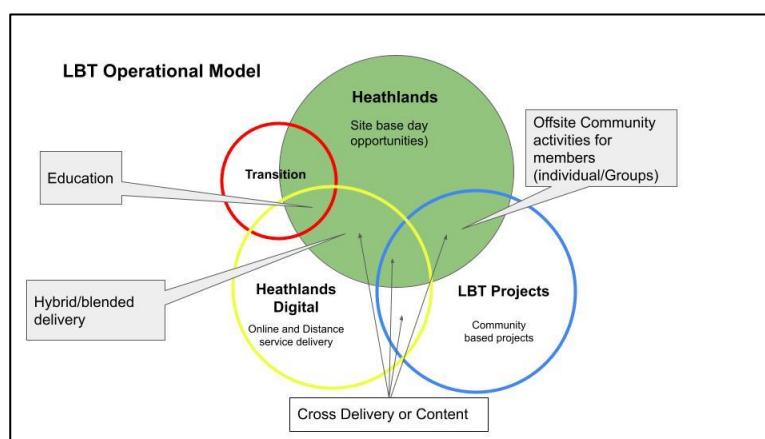
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

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.



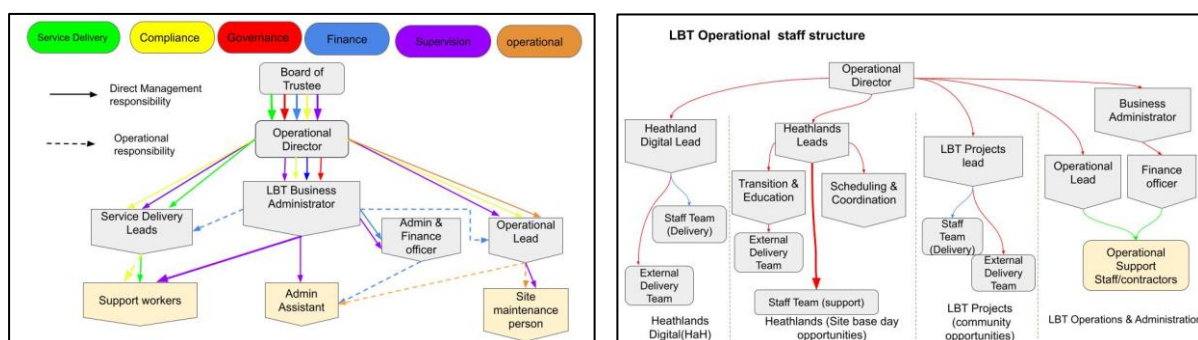
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Year ended 31 March 2022

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.

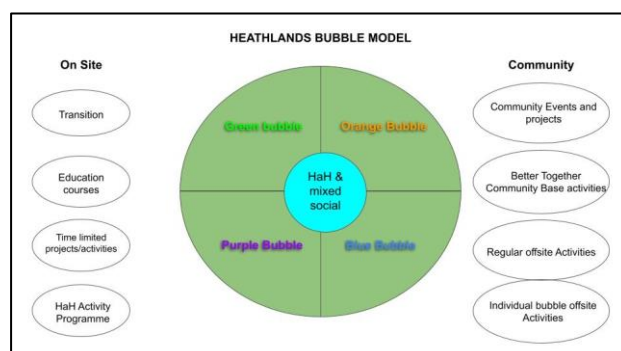
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Year ended 31 March 2022

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 & Exercise)	
	PM			Art Live	
Tuesday	AM	Cooking	Carlisle Boccia Friendly League	Heathlands Gamers (Members)	
	PM		Keep Fit @Morton Manor Writing Group @Yewdale CC	Sport Fanatics/Cooking Social Fortnightly	
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) Fortnightly	
Thursday	AM	Life Skill	Bingo (monthly) Morton Manor		Sports Group
	PM			Signing & Quiz of the Week	
Friday	AM	Arts and Crafts Creation	Keep Fit (Hamaby)	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.

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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 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.

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.
-

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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.



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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

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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.

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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 NEETs³. 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.

³ Not in Employment, Education or Training

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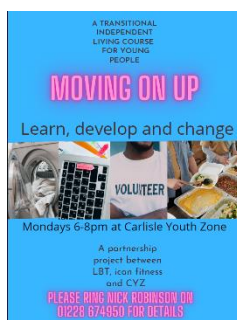
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March of this year also saw a return of Heathlands members engaging in community activities. Once Upon a Planet is an ongoing collaborative project seeing Heathlands work with Natural England and Tullie House Museum and Art Gallery Trust. The work 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.

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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.

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FINANCIAL REVIEW

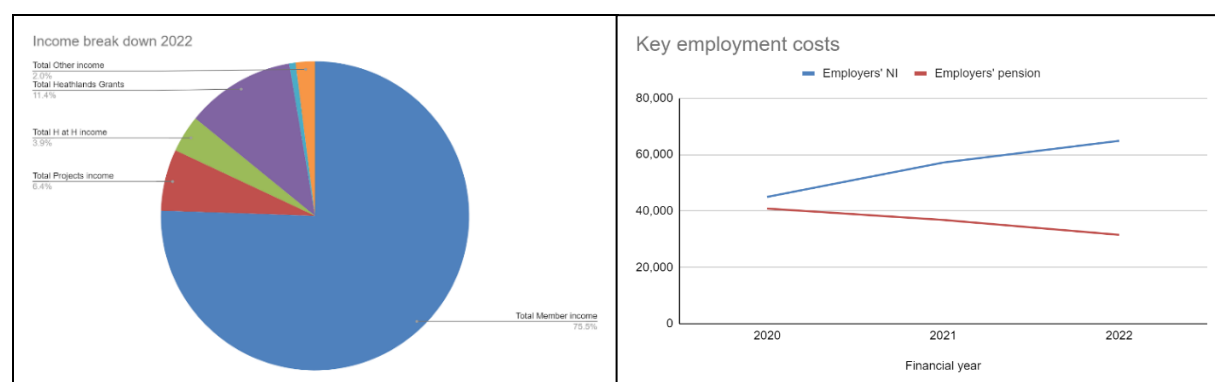
The charity had funds of £734,582 at the year end, this is down from the previous year end when funds were £745,988. Included within these funds are amounts which can only be realised by disposing of tangible fixed assets, this totals £363,367 (2021: £366,646). At the year end the charity has £1,921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

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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.

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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

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

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

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

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

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

- 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. 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

			2022		2021
		Unrestricted	Restricted	Total funds	Total funds
	Note	funds	funds		
		£	£	£	£
Income and endowments					
Donations and legacies	5	58,693	104,987	163,680	180,775
Charitable activities	6	436,780	–	436,780	381,168
Investment income	7	1,944	–	1,944	3,976
Total income		<u>497,417</u>	<u>104,987</u>	<u>602,404</u>	<u>565,919</u>
Expenditure					
Expenditure on charitable activities	8,9	(510,656)	(103,154)	(613,810)	(552,701)
Total expenditure		<u>(510,656)</u>	<u>(103,154)</u>	<u>(613,810)</u>	<u>(552,701)</u>
Net (expenditure)/income and net movement in funds		<u>(13,239)</u>	<u>1,833</u>	<u>(11,406)</u>	<u>13,218</u>
Reconciliation of funds					
Total funds brought forward		745,899	89	745,988	732,770
Total funds carried forward		<u>732,660</u>	<u>1,922</u>	<u>734,582</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 £
FIXED ASSETS			
Tangible fixed assets	14	363,367	366,646
Investments	15	293,311	347,033
		<u>656,678</u>	<u>713,679</u>
CURRENT ASSETS			
Debtors	16	55,241	51,723
Cash at bank and in hand		69,247	83,064
		<u>124,488</u>	<u>134,787</u>
CREDITORS: amounts falling due within one year	17	<u>(46,584)</u>	<u>(102,478)</u>
NET CURRENT ASSETS		<u>77,904</u>	<u>32,309</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>734,582</u>	<u>745,988</u>
NET ASSETS		<u>734,582</u>	<u>745,988</u>
FUNDS OF THE CHARITY			
Restricted funds		1,922	89
Unrestricted funds		732,660	745,899
Total charity funds	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

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

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

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

	2022	2021
	£	£
CASH FLOWS FROM OPERATING ACTIVITIES		
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	(83,375)	18,855
Interest paid	(5,626)	(315)
Interest received	1,944	3,976
Net cash (used in)/from operating activities	(87,057)	22,516
CASH FLOWS FROM INVESTING ACTIVITIES		
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	16,697	(93,101)
CASH FLOWS FROM FINANCING ACTIVITIES		
Government grant income	56,543	74,014
Net cash from financing activities	56,543	74,014
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	(13,817)	3,429
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	83,064	79,635
CASH AND CASH EQUIVALENTS AT END OF YEAR	69,247	83,064

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

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

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

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

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 £
DONATIONS			
Donations	989	–	989
Other Fundraising Income	157	–	157
GRANTS			
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 £
DONATIONS			
Donations	3,489	–	3,489
Other Fundraising Income	–	–	–
GRANTS			
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	605,292
Support costs	8,518	–	8,518
	<u>510,656</u>	<u>103,154</u>	<u>613,810</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	–	605,292	541,822
Governance costs	–	8,518	8,518	10,879
	<u>605,292</u>	<u>8,518</u>	<u>613,810</u>	<u>552,701</u>

10. NET (EXPENDITURE)/INCOME

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

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

11. AUDITORS REMUNERATION

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

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

12. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	393,786	367,664
Social security costs	19,648	20,117
Employer contributions to pension plans	17,008	22,853
	<u>430,442</u>	<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:

	2022	2021
	No.	No.
Carers	24	22
Administrative staff	1	1
	<u>25</u>	<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	Total
	£	£	£	£	£	£
Cost						
At 1 Apr 2021	56,873	259,008	23,789	36,115	50,864	426,649
Additions	30,370	–	2,185	–	3,438	35,993
Transfers	(87,243)	87,243	–	–	–	–
At 31 Mar 2022	–	346,251	25,974	36,115	54,302	462,642
Depreciation						
At 1 Apr 2021	–	13,708	9,535	12,186	24,574	60,003
Charge for the year	–	25,259	3,283	4,786	5,944	39,272
At 31 Mar 2022	–	38,967	12,818	16,972	30,518	99,275
Carrying amount						
At 31 Mar 2022	–	307,284	13,156	19,143	23,784	363,367
At 31 Mar 2021	56,873	245,300	14,254	23,929	26,290	366,646

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

14. TANGIBLE FIXED ASSETS *(continued)*

Capital commitments

	2022	2021
	£	£
Contracted for but not provided for in the financial statements	—	17,892
	<u> </u>	<u> </u>

15. INVESTMENTS

	Cash or cash equivalents £
Cost or valuation	
At 1 April 2021	347,033
Additions	1,278
Disposals	(55,000)
At 31 March 2022	<u>293,311</u>
Impairment	
At 1 April 2021 and 31 March 2022	
Carrying amount	
At 31 March 2022	<u>293,311</u>
At 31 March 2021	<u>347,033</u>

All investments shown above are held at valuation.

16. DEBTORS

	2022	2021
	£	£
Trade debtors	17,022	18,553
Prepayments and accrued income	38,219	33,170
	<u>55,241</u>	<u>51,723</u>

17. CREDITORS: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	5,868	9,899
Accruals and deferred income	40,716	79,438
Social security and other taxes	—	13,141
	<u>46,584</u>	<u>102,478</u>

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

18. DEFERRED INCOME

	2022	2021
	£	£
At 1 April 2021	72,073	37,359
Amount released to income	(59,073)	(7,359)
Amount deferred in year	15,269	42,073
At 31 March 2022	<u>28,269</u>	<u>72,073</u>

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:

	2022	2021
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>56,543</u>	<u>74,014</u>

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)	–	424,660
Contingency Reserve	190,000	–	–	–	190,000
Site Development Fund	18,000	–	–	–	18,000
Repairs and Renewals Reserve	100,000	–	–	–	100,000
	<u>745,899</u>	<u>497,417</u>	<u>(510,656)</u>	<u>–</u>	<u>732,660</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

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	–	363,367
Investments	293,311	–	293,311
Current assets	122,566	1,922	124,488
Creditors less than 1 year	(46,584)	–	(46,584)
Net assets	732,660	1,922	734,582

	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)
Net assets	745,899	89	745,988

23. ANALYSIS OF CHANGES IN NET DEBT

	At 1 Apr 2021 £	Cash flows £	At 31 Mar 2022 £
Cash at bank and in hand	83,064	(13,817)	69,247

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	21,614	19,770
Later than 1 year and not later than 5 years	9,316	6,054
	30,930	25,824

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

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
	£	£
Income and endowments		
Donations and legacies		
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
	163,680	180,775
Charitable activities		
Member Income	424,778	376,464
Uniform Sales	37	33
Training/Consultancy Income	10,164	4,671
LBT Project income	1,801	–
	436,780	381,168
Investment income		
Bank interest receivable	1,944	3,976
Total income	602,404	565,919

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