

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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**Trustees**

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

**Charity number**

1142278

**Company number**

07650599

**Registered office**

Heathlands Farm  
Harker Road Ends  
Carlisle  
CA6 4HN

**Auditor**

Saint & Co.  
Sterling House  
Wavell Drive  
Rosehill  
Carlisle  
CA1 2SA

**Bankers**

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>		<b>622,207</b>	<b>79,097</b>	<b>701,304</b>	<b>497,416</b>	<b>104,987</b>	<b>602,403</b>
<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>		<b>20,918</b>	<b>27,192</b>	<b>48,110</b>	<b>(13,239)</b>	<b>1,833</b>	<b>(11,406)</b>
Fund balances at 1 April 2022		732,660	1,922	734,582	745,899	89	745,988
<b>Fund balances at 31 March 2023</b>		<b>753,578</b>	<b>29,114</b>	<b>782,692</b>	<b>732,660</b>	<b>1,922</b>	<b>734,582</b>

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>	15	(25,570)		(18,315)	
Net current assets			95,789		106,173
<b>Total assets less current liabilities</b>			782,692		762,851
<b>Deferred income</b>	16		-		(28,269)
<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

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

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 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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<b>9</b>	<b>Employees</b>	<b>(Continued)</b>	
	<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	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

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

### 14 Debtors

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

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

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

### 16 Deferred income

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

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
	Balance at 1 April 2021	Incoming resources	Balance at 1 April 2022	Incoming resources	31 March 2023
	£	£	£	£	£
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	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	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

	2023	2022
	£	£

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.

