

Charity registration number 1142278 (England and Wales)

Company registration number 07650599

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

# THE LAURIE BREWIS TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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

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# THE LAURIE BREWIS TRUST

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# THE LAURIE BREWIS TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### Objectives and activities

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

The main priorities for 24/25 were to:

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

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

#### LBT's Core Aims and Values

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

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

The following values underpin everything we do:

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

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

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

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

# THE LAURIE BREWIS TRUST

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

**FOR THE YEAR ENDED 31 MARCH 2025**

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### Trust Activities



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

### Heathlands

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

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

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

### Heathlands Bubbles and Activities

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

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

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

# THE LAURIE BREWIS TRUST

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

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **Our facilities**

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

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

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

### **Digital and Outreach**

#### **Heathlands Digital**

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

#### **Heathlands @ Home**

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

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

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

#### **Living Better Together**

Innovative & Inclusive Community Projects

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

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

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

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

# THE LAURIE BREWIS TRUST

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

FOR THE YEAR ENDED 31 MARCH 2025

### Heathlands, Online and Community weekly Schedule

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

| Afternoon Activities PM | Monday                          | Tuesday                                                                                                                                                            | Wednesday                            | Thursday                                                                                                                                                                                                                                                                                                                 | Friday                                   |
|-------------------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|
| On Site                 | Bakery Music Mayhem             | Strive (Life Skills Course)*                                                                                                                                       | Art Skills (Course)* Discovery Group | Caring Group + Leisure & Wellbeing Group Gaming Club 3pm - 5pm "Every 1st & 3rd of the month"                                                                                                                                                                                                                            | Cooking & Baking Skills (course)* Crafts |
| In the Community        |                                 | Better Together Larping 1pm - 3pm At CWT Haughton "Every 1st & 3rd week of each month" Better Together Keep Fit with Cate 1pm - 2.30pm At Cumbria Community Centre | Castle Carrack Hub 01.00 - 03.00pm   | Leisure & Wellbeing Activity Hub 09.30AM - 12.00 and 12.30 - 03.00pm Better Together Gaming Club 3pm - 5pm "Every 1st & 3rd of the month" At Heathlands Four Week Rotation Gaming Live 1pm - Every 1st & 3rd wk of the month Book Club 1pm - Every 2nd wk of the month Community Quiz League - Every 4th wk of the month |                                          |
| Online                  | Art Live with Helen Tuck 1.30pm | Four Week Rotation Quiz - 1.30pm wks 1&3 Learn to Sign 1pm wk 2 Themed Bingo 1pm wk 4                                                                              |                                      |                                                                                                                                                                                                                                                                                                                          | Heathlands Live 1.30pm                   |

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

### Heathlands People

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

#### Trustees

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

#### Employees

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

#### Volunteers

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

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

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

#### Students on placement

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

# THE LAURIE BREWIS TRUST

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

*FOR THE YEAR ENDED 31 MARCH 2025*

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### Achievements and performance

#### The Trust

##### Local Authority Framework Agreement

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

##### Organisational Restructuring and Development

###### Finance and Administration

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

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

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

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

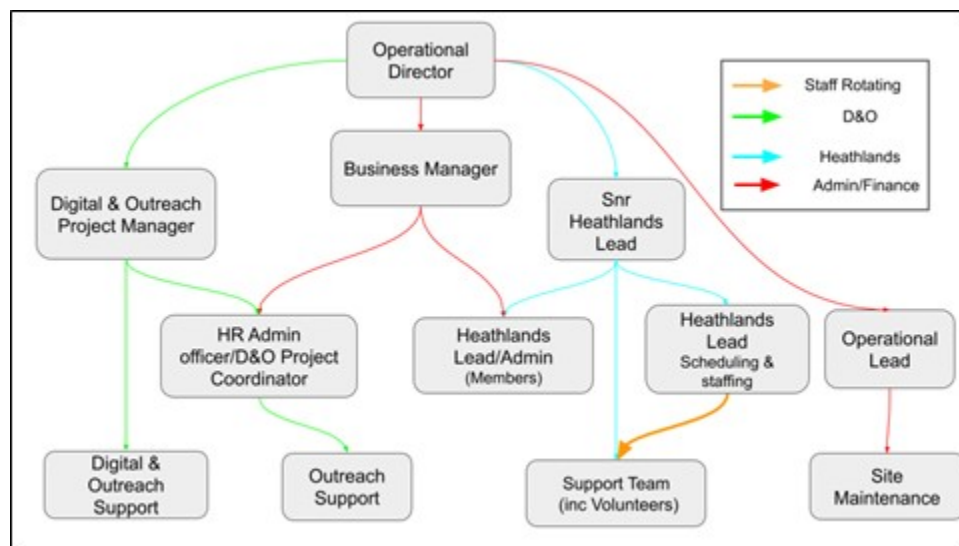
Financial oversight and management of the systems we are putting in place will remain the responsibility of the business manager as it is currently. As we go through this process the senior management team are meeting regularly to review and update the action plan. A new staffing structure is shown below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



# THE LAURIE BREWIS TRUST

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

FOR THE YEAR ENDED 31 MARCH 2025



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

### Digital & Outreach Team

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

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

# THE LAURIE BREWIS TRUST

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

**FOR THE YEAR ENDED 31 MARCH 2025**

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### Heathlands Members

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

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



Boccia Winners



Music Mayhem



Art Course

### Heathlands Site

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

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

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

### Community and Digital outreach

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

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

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

# THE LAURIE BREWIS TRUST

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

**FOR THE YEAR ENDED 31 MARCH 2025**

### Financial review

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

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

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

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

| Solar Production Data for 2024 |           |
|--------------------------------|-----------|
| Solar Generated Electricity    | 29012 KWh |
| Solar electricity exported     | 10168 KWh |
| Solar Export income            | £1,525.19 |
| Value of Solar used on site    | £5,653.21 |
| Solar use on site              | 65%       |
| Solar Exported                 | 35%       |
| Total value of solar produced  | £7,178.41 |

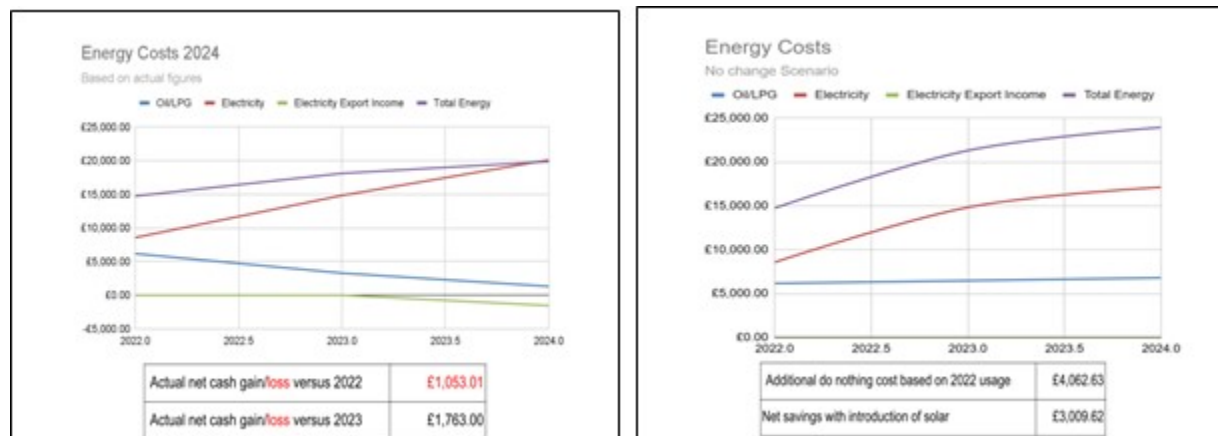
1st January 2025 marked the first full calendar year of operation for our new solar array. In January 2025 a report was presented to the board of trustees to show the impact that the new solar array and the link infrastructure changes were having both financially and environmentally. The table above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

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

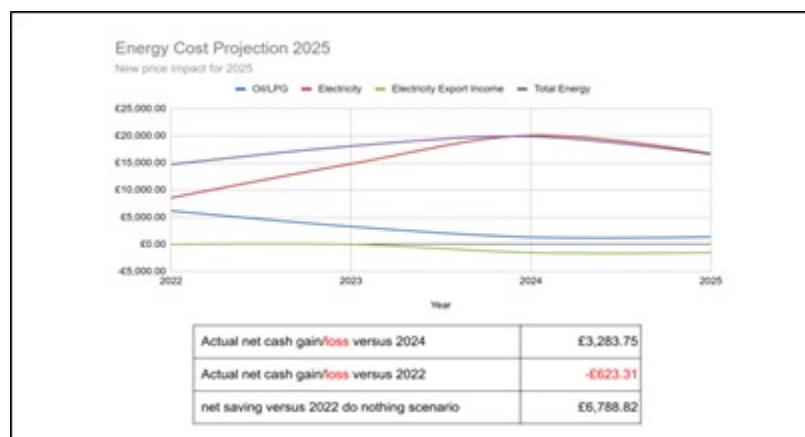
# THE LAURIE BREWIS TRUST

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

**FOR THE YEAR ENDED 31 MARCH 2025**



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



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

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

# THE LAURIE BREWIS TRUST

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

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **Reserves policy**

The charity has accumulated substantial reserves;

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

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

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

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

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

Mr WM Borgia

Mr S Bowditch

Mr W H Parkin

Mr A L Parrini (Chairman)

Mr C Tyson

Mr T H Brown

Mr A Shekell

Mr A Harrington (Treasurer)

Ms M Gibson

Mr Robin Macleod

(Appointed 19 March 2025)

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

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

# THE LAURIE BREWIS TRUST

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

**FOR THE YEAR ENDED 31 MARCH 2025**

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### Organisation

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

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

### Key management personnel

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

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

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

### Pay policy for staff

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

### Trustee induction and training

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

### Risk management

The Trustees have a risk management strategy which comprises:

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

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

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

# THE LAURIE BREWIS TRUST

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

**FOR THE YEAR ENDED 31 MARCH 2025**

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

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

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

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

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Auditor**

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

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

Mr WM Borgia

17 September 2025

**THE LAURIE BREWIS TRUST**

**INDEPENDENT AUDITOR'S REPORT**

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

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**Opinion**

We have audited the financial statements of The Laurie Brewis Trust (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

**Other information**

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

We have nothing to report in this regard.



# THE LAURIE BREWIS TRUST

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF THE LAURIE BREWIS TRUST

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

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

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

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

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

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

# THE LAURIE BREWIS TRUST

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

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

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

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

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

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

### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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

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

# THE LAURIE BREWIS TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

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

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

# THE LAURIE BREWIS TRUST

## STATEMENT OF FINANCIAL POSITION

**AS AT 31 MARCH 2025**

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

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

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

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

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

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

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

Mr WM Borgia

Company registration number 07650599 (England and Wales)

# THE LAURIE BREWIS TRUST

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

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

**THE LAURIE BREWIS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**

***FOR THE YEAR ENDED 31 MARCH 2025***

---

**1 Accounting policies**

**Charity information**

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

**1.1 Accounting convention**

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

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

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

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

**Value added tax**

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

**1.2 Going concern**

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

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

**1.3 Charitable funds**

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

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

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

**1.4 Income**

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

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

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

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **1 Accounting policies**

**(Continued)**

#### **1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### **1.6 Tangible fixed assets**

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

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

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

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

#### **1.7 Fixed asset investments**

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

#### **1.8 Impairment of fixed assets**

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

#### **1.9 Cash and cash equivalents**

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

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

(Continued)

##### 1.10 Financial instruments

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

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

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

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

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

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

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

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

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

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

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

##### 1.11 Employee benefits

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

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

##### 1.12 Retirement benefits

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



# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 2 Critical accounting estimates and judgements

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

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

#### 3 Income from donations and legacies

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

#### 4 Income from charitable activities

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

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

### 5 Income from investments

|              | Unrestricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|--------------|------------------------------------|------------------------------------|
| Other income | 12,268                             | 12,741                             |

### 6 Other income

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

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 7 Expenditure on charitable activities

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

### 8 Support costs allocated to activities

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

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

|           |                                                                                                                                                                                                                                                                                                                                |                    |               |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------------|
| <b>8</b>  | <b>Support costs allocated to activities</b>                                                                                                                                                                                                                                                                                   | <b>(Continued)</b> |               |
|           |                                                                                                                                                                                                                                                                                                                                | <b>2025</b>        | <b>2024</b>   |
|           |                                                                                                                                                                                                                                                                                                                                | <b>£</b>           | <b>£</b>      |
|           | <b>Governance costs comprise:</b>                                                                                                                                                                                                                                                                                              |                    |               |
|           | Audit fees                                                                                                                                                                                                                                                                                                                     | 6,105              | 4,962         |
|           | Accountancy                                                                                                                                                                                                                                                                                                                    | 4,311              | 4,522         |
|           | Investment management fees                                                                                                                                                                                                                                                                                                     | 344                | 666           |
|           |                                                                                                                                                                                                                                                                                                                                | <u>10,760</u>      | <u>10,150</u> |
| <b>9</b>  | <b>Net movement in funds</b>                                                                                                                                                                                                                                                                                                   | <b>2025</b>        | <b>2024</b>   |
|           |                                                                                                                                                                                                                                                                                                                                | <b>£</b>           | <b>£</b>      |
|           | The net movement in funds is stated after charging/(crediting):                                                                                                                                                                                                                                                                |                    |               |
|           | Fees payable for the audit of the charity's financial statements                                                                                                                                                                                                                                                               | 6,105              | 4,962         |
|           | Depreciation of owned tangible fixed assets                                                                                                                                                                                                                                                                                    | 47,101             | 38,220        |
|           | Loss/(profit) on disposal of tangible fixed assets                                                                                                                                                                                                                                                                             | -                  | (233)         |
|           |                                                                                                                                                                                                                                                                                                                                | <u></u>            | <u></u>       |
| <b>10</b> | <b>Trustees</b>                                                                                                                                                                                                                                                                                                                |                    |               |
|           | Trustees only receive remuneration in respect of services they provide and not in respect of their services as trustees. Two trustees received remuneration during the year because they were employed by the Trust as senior management. The value of trustees' remuneration whilst in office for the year was the following: |                    |               |
|           | Mr W H Parkin: £6,854 (2024 - £6,786)                                                                                                                                                                                                                                                                                          |                    |               |
|           | Mr W M Borgia: £49,879 (2024 - £46,019)                                                                                                                                                                                                                                                                                        |                    |               |
|           | The amount of employer's pension contributions paid on behalf of these employees in the year was:                                                                                                                                                                                                                              |                    |               |
|           | Mr W H Parkin £274 (2024 - £271)                                                                                                                                                                                                                                                                                               |                    |               |
|           | Mr W M Borgia: £3,990 (2024 - £3,653)                                                                                                                                                                                                                                                                                          |                    |               |
|           | The Trustees are reimbursed for costs relating to their employment, as opposed to costs relating to their role as Trustee. No travel expenses were reimbursed to trustees in the year (2024: £nil).                                                                                                                            |                    |               |
|           | The legal authority under which the trustees can be paid is that they are employed by the Charitable Company or enter into a contract for the supply of goods or services to the Charitable Company, other than for acting as a Trustee.                                                                                       |                    |               |
| <b>11</b> | <b>Employees</b>                                                                                                                                                                                                                                                                                                               |                    |               |
|           | The average monthly number of employees during the year was:                                                                                                                                                                                                                                                                   |                    |               |
|           |                                                                                                                                                                                                                                                                                                                                | <b>2025</b>        | <b>2024</b>   |
|           |                                                                                                                                                                                                                                                                                                                                | <b>Number</b>      | <b>Number</b> |
|           |                                                                                                                                                                                                                                                                                                                                | 31                 | 32            |
|           |                                                                                                                                                                                                                                                                                                                                | <u></u>            | <u></u>       |

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

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

### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

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

## 12 Taxation

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

## 13 Tangible fixed assets

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

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 14 Fixed asset investments

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

#### 15 Debtors

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

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

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

#### 17 Deferred income

|                       | 2025<br>£ | 2024<br>£ |
|-----------------------|-----------|-----------|
| Other deferred income | 27,836    | 29,544    |

Deferred income is included in the financial statements as follows:

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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

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

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 19 Restricted funds

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

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



# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 19 Restricted funds (Continued)

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

### 20 Unrestricted funds

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

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

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 20 Unrestricted funds (Continued)

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

#### 21 Analysis of net assets between funds

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

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

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

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

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

# THE LAURIE BREWIS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 22 Operating lease commitments

##### Lessee

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

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

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

#### 23 Related party transactions

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

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

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

#### 25 Analysis of changes in net funds

The charity had no material debt during the year.