

**THE CAMBRIDGE FRIENDSHIP TRUST
OPERATING AS: LYN'S HOUSE CAMBRIDGE**

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

**REGISTERED CHARITY No 1187876
REGISTERED COMPANY No CE020646**

THE CAMBRIDGE FRIENDSHIP TRUST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

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The Trustees' Report

The Trustees present their report with the financial statements of the Charitable Incorporated Organisation for the year ended 31 August 2022. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's trust deed, applicable law and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities 2019 and the Companies Act 2006.

Registration as a Charity

The Cambridge Friendship Trust was incorporated as a Charitable Incorporated Organisation and registered with the Charity Commission for England and Wales on 11 February 2020 with the registration number 1187876. The registration with Companies House has the reference CE020468.

Charitable Objects

The Cambridge Friendship Trust works to relieve the needs of those with learning disabilities by supporting a community in Cambridge inspired by the ethos of the International Federation of L'Arche Communities offering friendship and hospitality to people with learning disabilities and fostering and supporting academic research and disseminating all useful results.

Who We Are

The Cambridge Friendship Trust (operating as Lyn's House) is a community of people with and without intellectual disabilities. We seek to build mutually transforming relationships within an atmosphere of friendship and acceptance. Christian faith shapes our ethos and our life together, and we are committed to finding ways to articulate and express what that means for all of us, as people of widely differing intellectual abilities. While we celebrate our Christian identity, we are open to people of all faiths and none. We recognise and value the gifts and presence of each person.

Structure, Governance and Management

The operation of the Charitable Incorporated Organisation is governed by its Foundation Document. As a charity registered with the Charity Commission for England and Wales, HM Revenue Customs have recognised the charity for tax purposes. Since the charity only uses its funds for charitable purposes no taxation is then payable on the income or gains. The overall responsibility for the operations of the Charitable Incorporated Organisation and its finances is with the Trustees.

Trustees

The Trustees who have served during the year and subsequently are:

Professor David Ford
Mrs Barbara Bennett
Revd Deborah Ford
Mrs Judith Gardom
Revd Dr Carole Irwin - resigned 7 July 2022
Mr William McVey
Mr Jonathan Young

Appointment and Training of Trustees

The power to appoint and remove Trustees is vested with the Trustees. Under the terms of the Foundation Document there shall not be less than three, and not more than twelve, Trustees. Trustees are each appointed for a period of three years. On appointment each Trustee receives copies of the principal constitutional and policy documents of the Trust, with current and forward financial planning information. Trustees are provided with regular updates of relevant information from the Charity Commission and other relevant sources.

Achievements and Performance

The reporting period covers the gradual emergence from the period of the global coronavirus pandemic the past year, and a return to in person gatherings, which has involved careful monitoring and oversight in relation to the work and activities of Lyn's House.

Since its inception, the work of Lyn's House has been premised on face-to-face events which enable mutual encounter and the building of relationships. Several periods of lockdown have made it impossible to continue with the core events outlined above. In periods of less severe restrictions on gatherings in person, mindful of the additional risks to people with forms of intellectual disability from COVID-19 infection, we have taken a cautious approach to in-person meeting, balancing benefits with risks, in consultation with our members with intellectual disabilities, their families and carers. We have also provided clear and accessible information about risks, mitigations, and safe practice.

The period of the pandemic has also involved considerable strain and isolation for many people, particularly for our members with intellectual disabilities.

In order to continue to fulfil our charitable aims, we continued our events during periods when in-person meeting was restricted or risky by moving them online, and we adapted them for a virtual environment. This has involved significant learning, flexibility and upskilling for everyone. We have been aware that online life can be particularly challenging for people with intellectual disabilities and have sought to mitigate this as much as possible in designing virtual events. The Trustees have released funds to purchase the necessary licenses for using online platforms during the period.

While the move to online life has been instrumental in maintaining relationships and connections, we have also continued to grow during this period. Rather than a 'holding' phase for our work and community, we have continued to grow as more young adults with and without disabilities have joined the community.

Trustees continue to monitor and make decisions about the safety and desirability of in-person meetings.

Aims and Objectives

Lyn's House is the operating name of the Cambridge Friendship Trust. Lyn's House was founded in consultation with people with intellectual disabilities and their families in the Cambridge area. It gained charitable status (as the Cambridge Friendship Trust) in 2020.

Social isolation and stigma persist for people with intellectual disabilities. Mencap documents their impact, despite a shift to community-based care models. 2019 research by the charity 'WAVE for Change' shows the importance of contact in reducing negative attitudes and isolation but demonstrates that people with and without intellectual disabilities rarely meet outside a social-care or family setting.

Lyn's House was founded in 2013 not as a care provider but as a community of friendship for people with and without intellectual disabilities, with a focus on people in their 20s and 30s. It has links with the University of Cambridge and many of its members are also members of the university.

Lyn's House seeks to counter the social isolation and stigmatisation of people with intellectual disabilities. But perhaps more importantly, it fosters *mutual* enrichment and benefit in friendship among people of differing abilities. The experience of being valued for who they are in Lyn's House has been important for people with intellectual disabilities, but equally meaningful for staff and students living and working in the success-driven environment of a modern university.

A small, residential community of young adults without intellectual disabilities forms part of the wider Lyn's House community. Each year, three individuals commit themselves to intentional Christian community, and to participation in the life and community of Lyn's House - particularly in developing mutually enriching relationships with young people of their own generation who have intellectual disabilities.

The core events of Lyn's House are designed to fulfil our aims by enabling young people to meet and spend time with each other in a safe and supported space, and to grow in mutual understanding and appreciation. We have sought to develop the kinds of activities which are natural ways that groups of friends would spend time together. These events are planned and monitored in detail by a Steering Group.

Core events

- **Fortnightly meals for small groups of young people**
Small groups of people in their 20s and 30s meet to cook and eat together, to pray and to socialise in a relaxed atmosphere of friendship and mutual hospitality. The groups remain consistent across a whole year - and longer when possible - to allow relationships to grow and develop.
- **Monthly tea parties**
All members of the Lyn's House community are invited to share food and socialise in an informal atmosphere. Family members are also welcomed to these larger gatherings, which have become an important point of support and connection for the families and friends of those members of Lyn's House with intellectual disabilities.
- **Prayer**
We continue to develop forms of praying which support faith and Christian life in ways meaningful and accessible to people of all intellectual abilities.

- **Additional *ad hoc* events**

In the current reporting period, these included outings, film nights, craft sessions, Christmas parties etc, and take place throughout the year. Also the annual visit at the invitation of Pembroke College, Cambridge to their Advent Carole service and formal meal with the college community in December 2021.

- **Induction, support and training**

We provide these for young adults without intellectual disabilities who participate in the Lyn's House community in a variety of ways.

In so doing, we help non-disabled young adults to engage with their peers who have intellectual disabilities in ways which are respectful, mutual and safe. We also foster reflection and learning, helping them to value the presence and contribution of people with intellectual disabilities and to communicate this in other settings.

- **Outreach**

Lyn's House seeks opportunities to communicate our work, and the value and gifts of people with intellectual disabilities, across a growing network of churches, colleges, student groups and supporters around Cambridge and beyond.

Developing the academic dimension of our charitable purposes

The Trustees plan a feasibility study for a funded project to research how people experience belonging to the community and its impact on their lives and faith, and to build on and share the findings with other potential beneficiaries. A core commitment is that the community of Lyn's House will be participants in, rather than objects of this research, which will mean developing research tools and methods appropriate for people of differing intellectual abilities.

We have also identified potential collaborative partners for this work: the Von Hügel Institute in St Edmund's College, Cambridge; The University of Notre Dame Global Gateway, Rome; The L'Arche Community, Rome; and The University of Aberdeen's Centre for Spirituality, health and Disability.

Public Benefit

The Trustees, in setting the objectives, have had due regard to the public benefit guidance issued by the Charity Commission.

The key public benefit Lyn's House provides is the relatively unique opportunity for young adults with intellectual disabilities to meet and form friendship groups with others of their own age - who are not members of their family or carers, nor exclusively other young adults with intellectual disabilities.

During the period of this report, the activities of Lyn's House have provided a benefit to 14 individuals with an intellectual disability as well as to their families and friends.

Lyn's House provides additional benefits to members of our community who do not have an intellectual disability, and to wider society within Cambridge and beyond. This includes the members of the resident, intentional community and volunteers. People with intellectual disabilities, and their contribution, are often not visible. The work, activities and outreach of Lyn's House aim to increase the visibility of people with intellectual disabilities and the understanding and valuing of their gifts - within and beyond the community of Lyn's House.

The ongoing promotion and circulation of our publication *A Kind of Upside-Downness* (Jessica Kingsley, 2019) continues to contribute to this wider dimension of public benefit.

Financial review

Generous donations totalling £11,819 were received from institutions within and beyond Cambridge, as well as from personal supporters. Repayment of the loan of £5,750 that had been made by a supporter (subsequently a trustee), was generously waived and was treated as income during the year.

As a result, and in spite of the restrictions associated with COVID-19, we were enabled to continue to hold social activities and events in this year, at a cost of some £3,300. Property costs, including rent during a vacant period and depreciation, together with modest Governance costs, totalled £30,896 in the year. The result was a surplus for the year of £1,814 (2021: deficit £725).

Reserves carried forward at 31 August 2022 thus increased to £3,056 (2021: £1,242). Subsequent fundraising resulted in additional income of £1,555 during September 2022, followed by £8,196 in October and November 2022. Consequently reserves have been restored to a practical working level. In the succeeding months a greater fundraising effort has so far raised an additional £15,000, further improving the financial reserves. Free reserves at 31 August 2022 were £1,848.

**THE CAMBRIDGE FRIENDSHIP TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022**

Post-Balance sheet events

As noted above, fundraising activity by the trustees has been increased with a markedly positive effect.

Notice was given by the Margaret Beaufort Institute of their intention to sell the site, including the accommodation occupied by Lyn's House. Subsequent negotiations with the prospective purchaser have resulted in strong indications that Lyn's House will be granted security of tenure for at least the academic year 2023-24. The trustees have therefore continued to seek residents for the community for 2023-24.

As noted above, the trustees are planning a feasibility study for an academic project exploring some of the central aims and objectives of the charity. The engagement of the prestigious partners in this enterprise will be of considerable mutual benefit.

Risk Management

The Trustees have examined the major strategic, business and operational risks which the organisation faces and confirm that systems have been established to identify the appropriate action to be taken to manage those risks. Continuing care is being exercised in relation to the COVID 19 pandemic and the Trustees have been guided by advice and assistance from public sources.

The Trustees are conscious of the requirements of compliance with legislation and best practice in respect of working with vulnerable adults and have taken detailed steps to ensure this is appropriately covered.

Reserves Policy

It is the intention of the Trustees to create a reserve sufficient to cover the annual standing costs of the organisation. In addition, to fulfil the objective of academic research in this field, the Trustees are keen to create a fund to enable financing of such work. The Trustees aim to have free reserves of £40,000 but there were limited free reserves at 31 August 2022; that situation is being remedied, though not yet to the target level.

Registered Office

c/o Margaret Beaufort Institute. 12-14 Grange Road. Cambridge. CB3 9DU

Bankers

Barclays Bank plc. Cambridge. Cambridgeshire

Responsibilities of the Trustees

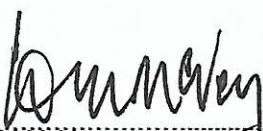
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable incorporated organisation and of its incoming resources and application of resources, including income and expenditure, for the accounting period. In preparing those 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 not appropriate to assume that the company will continue on that basis.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable incorporated organisation and enable them to ensure that the financial statements comply with the relevant legislation. The Trustees are also responsible for safeguarding the assets of the charitable incorporated organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:


William M McVey

19th June 2023
Date

THE CAMBRIDGE FRIENDSHIP TRUST
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the financial statements of the charity for the year ended 31 August 2022 which are set out on pages 6 to 10.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Chater Allan LLP

Chater Allan LLP
7 Quay Court
Colliers Lane
Stow-cum-Quay
Cambridge
CB25 9AU

Independent Examiner: Stuart Graham Berriman BFP, FCA, FCCA

Date: 19 June 2023

THE CAMBRIDGE FRIENDSHIP TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022


| | | Unrestricted Funds General Fund | Total Funds 2022 | Total Funds 2021 |
|--|-------------|--|---------------------------------|---------------------------------|
| | Note | £ | £ | £ |
| Income from: | | | | |
| Donations and legacies | 2 | 17,569 | 17,569 | 8,133 |
| Other income | | | | |
| Rents | | 20,078 | 20,078 | - |
| Total Income | | 37,647 | 37,647 | 8,133 |
| Expenditure on: | | | | |
| Charitable activity | | | | |
| Promotion of social inclusion | 3 | 35,833 | 35,833 | 8,859 |
| Total Expenditure | | 35,833 | 35,833 | 8,859 |
| Transfer between funds | | - | - | - |
| Net income/(Expenditure) and net movement in funds for the year | | 1,814 | 1,814 | (725) |
| Reconciliation of funds | | | | |
| Total funds brought forward | | 1,242 | 1,242 | 1,967 |
| Total funds carried forward | | 3,056 | 3,056 | 1,242 |

All income and expenditure derive from continuing activities.

THE CAMBRIDGE FRIENDSHIP TRUST
BALANCE SHEET
AS AT 31 AUGUST 2022

| | | 2022 | | 2021 | |
|--|------|--------------|--------------|--------------|--------------|
| | Note | £ | £ | £ | £ |
| FIXED ASSETS | | | | | |
| Tangible fixed assets | 5 | | 1,208 | | 1,301 |
| CURRENT ASSETS | | | | | |
| Debtors | 6 | 3,232 | | 2,795 | |
| Cash at bank and in hand | | <u>46</u> | | <u>3,676</u> | |
| | | 3,278 | | 6,471 | |
| CREDITORS | | | | | |
| Creditors due within one year | 7 | <u>1,430</u> | | <u>780</u> | |
| NET CURRENT ASSETS | | | <u>1,848</u> | | <u>5,691</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | 3,056 | | 6,991 |
| CREDITORS | | | | | |
| Creditors due after one year | 8 | | - | | 5,750 |
| NET ASSETS | | | <u>3,056</u> | | <u>1,242</u> |
| FUNDS OF THE CHARITY: | | | | | |
| Unrestricted funds | 9 | | 3,056 | | 1,242 |
| TOTAL FUNDS | | | <u>3,056</u> | | <u>1,242</u> |

Approved by the Board of Trustees and signed on their behalf by:



 W M McVey

19th June 2023

 Date

1 ACCOUNTING POLICIES

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention. The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006, and UK Generally Accepted Accounting Practice.

Description of Fund Types

Unrestricted Funds may be used for any purpose permitted by the Charitable Deed.

Restricted Funds are funds under the control of the Trustees, the assets and net income of which may be used only for certain purposes.

1.2 Going concern basis

The Trustees consider that the going concern basis is appropriate as additional funds were pledged and received in the subsequent year. Consequently they consider the ongoing reserves levels and expected investment income to be at sufficient levels to ensure that the Trustees can meet their financial obligations for the next 12 to 18 months and on that basis the Charity is a going concern. The Trustees have considered the potential impact on the charity of the global pandemic known as COVID-19. In the opinion of the Trustees there will be no material adverse effect on the charity's ability to continue as a going concern.

1.3 Financial Reporting Standard 102 - Reduced Disclosure Exemptions

The Trustees have taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102:

- the requirement of Section 7 Statement of Cash Flows.

1.4 Income

Income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be reasonably measured reliably and it is probable that the income will be received.

Donations and grants are treated as income when any conditions imposed by the donor concerning the transfer of funds have been met.

Income from activities to generate funds is treated as income in the period the event took place.

Gift Aid is recognised when the charity is entitled to it.

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be reliably measured.

Costs in relation to the administration of the charity are allocated to governance costs.

1.6 Tangible fixed assets

Assets transferred into the charity and those acquired subsequently are all furniture, fittings and equipment. Depreciation is prudently applied at 50% of their acquisition cost as there is an indeterminate life of each asset.

The Lease between The Cambridge Friendship Trust and The Margaret Beaufort Institute of Theology is for one year at a time and therefore has no residual asset value.

1.7 Taxation

The charity is an exempt charity within the meaning of Schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes.

THE CAMBRIDGE FRIENDSHIP TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

2 DONATIONS AND LEGACIES

| | Unrestricted Funds General Fund | Total 2022 | Total 2021 |
|-------------------------------|--|-----------------------|-----------------------|
| | £ | £ | £ |
| Gifts, donations and gift aid | 17,569 | 17,569 | 8,133 |
| | <u>17,569</u> | <u>17,569</u> | <u>8,133</u> |

3 EXPENDITURE ON CHARITABLE ACTIVITY

Promotion of social inclusion

| | Unrestricted Funds General Fund | Total 2022 | Total 2021 |
|---------------------------|--|-----------------------|-----------------------|
| | £ | £ | £ |
| Direct costs | | | |
| Use of the Community Room | 8,712 | 8,712 | 2,875 |
| Rent | 20,078 | 20,078 | - |
| Hospitality | 403 | 403 | 235 |
| Transport | 2,687 | 2,687 | 1,125 |
| Communications | 45 | 45 | 153 |
| Activities | 165 | 165 | 779 |
| Property costs | 2,106 | 2,106 | 1,935 |
| Depreciation | 1,207 | 1,207 | 1,299 |
| Support costs | | | |
| Governance | | | |
| Independent examination | 420 | 420 | 420 |
| Safeguarding | 10 | 10 | 39 |
| Total | <u>35,833</u> | <u>35,833</u> | <u>8,859</u> |

4 STAFF COSTS

No staff were employed during the period.

The Trustees received no remuneration or expenses during the period.

5 FIXED ASSETS

| | Furniture & Equipment | 2022 Total |
|---------------------------|--------------------------------------|-----------------------|
| | £ | £ |
| Cost or valuation: | | |
| At 1 September 2021 | 3,502 | 3,502 |
| Additions | 1,114 | 1,114 |
| At 31 August 2022 | <u>4,616</u> | <u>4,616</u> |
| Depreciation: | | |
| At 1 September 2021 | 2,201 | 2,201 |
| Charge for the year | 1,207 | 1,207 |
| At 31 August 2022 | <u>3,408</u> | <u>3,408</u> |
| Net book value | | |
| At 31 August 2022 | <u>1,208</u> | <u>1,208</u> |
| At 31 August 2021 | <u>1,301</u> | <u>1,301</u> |

THE CAMBRIDGE FRIENDSHIP TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

Lease

The Margaret Beaufort Institute of Theology granted to Lyn's House a lease of accommodation at the Institute for the 12 month period 1 September 2021 to 31 August 2022.

The annual rent was discharged by equal monthly instalments throughout the year; no premium was paid at any time.

6 DEBTORS

| | 2022 | 2021 |
|-----------------|--------------|--------------|
| | £ | £ |
| Tax recoverable | 654 | 217 |
| Other debtors | 2,578 | 2,578 |
| | <u>3,232</u> | <u>2,795</u> |

7 CREDITORS: Due within one year

| | 2022 | 2021 |
|------------------------|--------------|-------------|
| | £ | £ |
| Creditors and accruals | 480 | 780 |
| Loan | 950 | - |
| | <u>1,430</u> | <u>780</u> |

During the year another trustee made an interest-free loan of £950 to the charity to ease the cashflow situation. This loan was subsequently repaid in February 2023.

8 CREDITORS: Due after one year

| | 2022 | 2021 |
|-------|-------------|--------------|
| | £ | £ |
| Loans | - | 5,750 |
| | <u>-</u> | <u>5,750</u> |

During the period prior to registration as a charity and while preparations were being made to move the activities to the Margaret Beaufort Institute individuals made loans totalling £5,750 to the unincorporated organisation. The loans were made free of interest and without any specified repayment date.

On the registration of The Cambridge Friendship Trust as a charity one of the individuals was appointed as a Trustee of the charity.

The individuals proposed the transfer of each loan to the charity under the same terms and conditions under which their loan had been made to the unincorporated organisation. The charity accepted those liabilities until such time as the cash-flow allowed repayment to be made. It was agreed that the loans would be waived during the year ended 31 August 2022

9 ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Unrestricted Funds General Fund | Total Funds 2022 |
|--------------------------|--|-----------------------------|
| | £ | £ |
| Tangible fixed assets | 1,208 | 1,208 |
| Net assets/(liabilities) | 1,848 | 1,848 |
| Total net assets | <u>3,056</u> | <u>3,056</u> |