COMMUNITY EQUALITY DISABILITY ACTION

England & Wales · Charity number 1096528

Details

Other names	DYAC, RISE SW, CEDA
Status	Registered
Legal form	Charitable company
Company number	04693500
Registered	2003-03-14
Register	View on the Charity Commission register

Contact

Address	C E D A The Clare Milne Centre Emperor Way Exeter Business Park Exeter EX1 3QS
Phone	01392360645
Email	info@cedaonline.org.uk
Website	www.cedaonline.org.uk

Activities

Objects: TO RELIEVE SICKNESS AND DISABILITY ESPECIALLY (BUT WITHOUT LIMITATION) IN PROMOTING THE SOCIAL INCLUSION OF PEOPLE WITH PHYSICAL, SENSORY OR LEARNING DISABLEMENT LIVING IN THE SOUTH WEST OF ENGLAND AND IN THE PROVISION OF RESPITE CARE OF YOUNG DISABLED PEOPLE.

Activities: To promote the social inclusion of people with physical, sensory or learning disablement living in the South West of England. To provide the respite care of young people.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability
- **Who:** Children/young People, People With Disabilities

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Geography

- **Area of benefit:** SOUTH WEST OF ENGLAND
- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,682,743	£1,676,384	£792,629	98
2024-03-31	£1,474,438	£1,542,924	£775,011	100
2023-03-31	£1,485,615	£1,378,573	£839,177	94
2022-03-31	£1,156,237	£1,205,024	£732,856	107
2021-03-31	£1,359,181	£1,160,141	£780,448	41

Trustees

Name	Role	Appointed
Trevor Smale	Chair	2018-02-14
Alexander Donald Wares		2024-07-11
Andy Punter		2020-07-15
Christopher Ian Fotheringham		2023-07-11
Freddie Stephen Davey		2026-04-21
Hayley Emma Hardy		2024-07-11
Mark Picken		2017-08-08
Nicky Hallam		2020-07-15
Rachel Setter		2024-07-11

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COMMUNITY EQUALITY DISABILITY ACTION

England & Wales - Charity number 1096528

Accounts

Company registration number: 4693500
Charity registration number: 1096528

Community Equality Disability Action

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Community Equality Disability Action

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Community Equality Disability Action

Reference and Administrative Details

Charity Registration Number

1096528

Company Registration Number

4693500

Patrons

Roger Jefcoate CBE DL

Registered Office

The Clare Milne Centre
Emperor Way
Exeter
EX1 3QS

Bankers

Bank of Scotland
London
33 Old Broad Street
London
SX2 1LB

Auditor

Westcotts (SW) LLP
Timberly
South Street
Axminster
Devon
EX13 5AD

Solicitors:

Tozers Solicitors LLP
Broadwalk House
Southernhay West
Exeter
Devon
EX1 1UA

Trustees

J Osgood (resigned 23 April 2025)
S Keable
C Fotheringham
A Punter
T Smale
N Hallam
R Davison (resigned 16 August 2024)
M Picken

H Hardy (appointed 11 July 2024)
A Wares (appointed 11 July 2024)
R Setter (appointed 11 July 2024)

Chief Executive Officer

Diana Cole

Community Equality Disability Action

Report of the Chair

Another year goes by and once again it is still necessary to talk about change, instability, lack of adequate resources and poor strategic development and planning within Government. In the past twelve months we have had a significant change in national politics and more recently a change in our local county council administration. Early encouraging national comments about the need for effective support and resources for the critical charity sector, especially for the disabled, have withered away as required policy changes have been put on hold for yet another review. Surely the issues are well enough known by now!

Staff in the charity sector are already paid less well than others in the public and private sector yet government does not appreciate that when it burdens charities with increases in employment costs this has an impact on their ability to deliver. Pleas about this from the sector fell on deaf ears. We certainly recognise that increases in the living wage do help staff but this has not been supported by similar increases from funders. It is increasingly expected that we will just do more for less - hard when we have been trying to do this for years.

At CEDA itself we have also had to deal with transition. Our very long serving joint chief executive Renata left half way through the year. Some initial apprehension (at least in my case) that this could prove challenging has disappeared very quickly. The transition required by both managers and staff has been delivered with exceptional smoothness and care. For this I sincerely applaud all concerned.

We have also seen long serving trustees depart and new ones appointed. I am grateful that their contribution has been very effective and valuable. As a charity we are also grateful for the continued support of the Clare Milne Trust: it has been invaluable again. At a time when many national funders have stopped funding or paused it to allow for reviews it is so good to see stability from one of Devon's key charitable funders.

If you look through the later sections of this report you will again see the breadth and depth of the support that CEDA gives to its members. As talk continues about the need for more collaboration and partnerships within the sector let's all hope that this delivers what is needed for the so many people in need. CEDA looks forward to playing its part.

Trevor Smale
Chair of the Board of Directors

Community Equality Disability Action

Trustees' Report

The trustees are pleased to present their annual Trustees' Report together with the financial statements of the charity for the year ending 31 March 2024 which are also prepared to meet the requirements for a Directors' Report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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).

Objectives and activities

Objects and aims

To empower disabled people so they are happy, connected and seen.

Our objectives are:

- To increase users' independence and empower adults, children and young people to make choices and take control of their own lives.
- To develop people's knowledge and skills so they are supported to live the life they have chosen for themselves.
- To actively promote inclusion, overcoming barriers and achieving equality for Disabled People.
- To develop play, social skills and short breaks for children and young people to broaden experiences towards independence.

To achieve these aims CEDA is committed to listening to and understanding our users, their families and professionals through consultation, being forward thinking, and by being person centred. CEDA can provide:

- Activities within the Clare Milne Centre
- Person Centred Planning
- Enabling services
- Holidays and short breaks
- Children and Young People services
- A voice for disabled people to share their thoughts and experiences via a radio station.
- Arts, culture and creative development
- Therapeutic input for families and professionals to understand and adapt their approaches to individuals who have autism, learning disabilities or unsafe behaviours.

Our services are:

- Activity Hub for adults
- Youth Service - Holiday, Saturday and After School Clubs
- Community - Enabling and Short Breaks
- Calmer Lives - Behaviour Support (formally Bis-net)

- Access All Aerials Radio broadcasting

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

We remain ever thankful to the Care Milne Trust and their ongoing support meaning we have a safe, secure and accessible building to operate from. Without this support, CEDA would not be able to deliver the work and activities it does.

Activity Hub

The Activity Hub has been a happy hive of activity over the past 12 months. We continue to provide a range of social, learning and personal development sessions for disabled adults at our two Exeter based centres. As always, activities are chosen following consultation with participants with firm favourites such as cooking, sensory and radio, keeping their regular place alongside new sessions such as wheelchair football, yoga and sensory art. Demand for this service remains high, with 10 new individuals starting this year. The increase in referrals for people with profound and/or multiple disabilities has continued, highlighting the ongoing need for this type of specialised support.

Staffing has been stable following a changeable period, and this has enabled us to work with the team on driving up the quality of support even further. There has also been a focus on developing team dynamics, communication and a sense of belonging.

A PERSONAL STORY

Sammy has attended CEDA for many years, starting as one of our earliest members. Following a period of illness and a stay in hospital, Sammy was advised to take a significant period of bed rest to give her body time to get better and heal. As Sammy values her social connections so highly this was devastating to her, adding to what was already a very upsetting time.

Having learnt a great deal during COVID about online session delivery, we were able to support Sammy to join sessions via Zoom from home on her CEDA days. This ensures that she remains connected and feels involved with all the goings on here. Sammy's care provider reports that she asks for her meetings every day as a matter of priority. The smiles and laughter we get to share with Sammy when she joins us online are testament to how important joining remotely has been in her day-to-day life right now.

"I like to see my lovely friends and staff and my boyfriend" - Sammy

Community Equality Disability Action

Trustees' Report

Community Services

This year our 1-1 enabling service, the Community Service, has seen growth with 4 new supported people, bringing the number of people using the service from 18 to 22.

There has been a focus on further developing communication methods using a total communication approach, ensuring that the people we support have the tools required to communicate their wants, needs and desires more effectively. A dedicated role within Community Services has been created to support the team, creating resources such as PECS & Social Stories and supporting staff members to implement & use them. This has resulted in people being able to make clearer choices on things like activities, daily planning and meal choices, as well as more effectively communicating their feelings and emotions.

A PERSONAL STORY

Tom is a very happy, enthusiastic young man, but does experience anxieties and can find it difficult to try new things. Over the last year, CEDA have supported Tom to attend a weekly session providing adapted yoga for disabled people. At first Tom was hesitant to engage, however within a few sessions, he was becoming more confident and was able to join in with support from his enabler.

Tom has benefited enormously from attending these sessions and has learned new skills in order to help calm himself, such as breathing exercises and finger tapping for regulation.

"The day Tom had done his first yoga class, he greeted me with the "Namaste" sign, bowing with hands together as in prayer and the "calm" sign he already knew! He had obviously felt the relaxing benefits of the session. We now have a yoga mat at home for Tom to use when he wants: I put on some zen music and he lies on the mat and does some gentle exercises. So lovely!" - Jane, Tom's mum.

Youth Services

It's been an exciting year of new opportunities in our Youth Service this year, with the introduction of a new term time day service for young people with complex needs who are out of education. In response to a request for a young person who already attended another service at CEDA, this was designed as a short term replacement for school for young people during tricky periods or transitions between schools. This new service has now supported 3 young people in a bespoke way alongside our existing menu of services for young people - the Holiday Club, After School Club and Saturday Club.

There has been a continued focus on mentoring staff, building skills and knowledge so that more spaces than ever can be provided for Young People with the most complex needs.

A PERSONAL STORY
When we first started working with T, his family were in crisis due to the risks he was presenting at home. In addition T's school were unable to meet his needs and the enabling company that had been working with him had decided to stop working with him.

After collaboration with school and other agencies involved with T, CEDA were able to provide a bespoke programme for him in our centre while a longer term solution was found. CEDA worked with T for a period of 3 months, during which time they were able to provide a range of activities, as well as supporting positive interactions with T's peers to increase confidence and reduce isolation.

T has now been successfully placed, and feedback from the Social Care Team and T's parents told us this work prevented the family from breaking down and provided the time needed to identify a long-term solution that was best for T and his family.

Calmer Lives
2024 - 25 has seen some significant changes to our Calmer Lives service. Changes to the way these services are commissioned have led to a push to market ourselves and celebrate as loudly as possible the positive impact we make on individual lives.

As we continue to build on the successful re branding from Bisnet to Calmer Lives that began the previous year, our two Therapeutic Mentors continue to deliver bespoke, high quality support to neurodiverse individuals and their families. This work has, in many cases, supported people in crisis to make profound, positive changes leading to improved wellbeing not only for individuals, but those around them as well.

Calmer Lives recently supported Neurodiversity Celebration Week and saw one of our Mentors, Jennifer, write and release "Natural High", a charity single to raise awareness of Calmer Lives and CEDA.

A PERSONAL STORY
"Calmer Lives has had such a huge impact and will continue to do so into our future. Its effects benefit not only me and my sons (both of whom are neurodiverse) but also permeate through to positively impact our family life and also my work life, leading to a sense of increasing stability and hope now as opposed to utter despair and total overwhelm. I can now imagine a future.

My emotional intelligence, communication skills and self-awareness has grown a lot with Jennifer's expansive empathy, understanding, knowledge and compassion. The counselling sessions have undoubtedly reduced the impact of traumas and ultimately I feel this has saved my marriage, my family and my career as I now have powerful strategies and perspectives I can take to help us all be resilient through difficult times".

Access All Aerials
Over the last year, our radio station Access All Aerials (AAA) has continued to broadcast live shows from our studio at our Marsh Barton site. This project, funded by the National Lottery Community Fund, aims to;

Reduce the isolation and loneliness many disabled people face through increasing social interactions and developing networks - We've hosted a number of outside broadcasts from events in the area such as Purple Tuesday at Princesshay and the Vintage Car Show at Powderham. A number of new connections have been made between DJ's, producers project supporters and listeners, and there is a very high level of interaction via social media and text.

Increase skills to provide a platform for disabled people to make their voices and choices heard in the communities in which they live - this year the first cohort of 13 learners completed the Radio PathwAAAys learning course. Our DJ's and volunteers are telling us they feel empowered to promote their involvement in Access All Aerials.

This year AAA launched it's very own app, which has been downloaded over 700 times so far.

Over the past year we have been following the journey of three individuals attached to Access All Aerials and captured their thoughts and feelings as the year has progressed. Here are snippets from two of them;

PERSONAL STORIES
Dave joined AAA in May 2024 and has a history of low mood, schizophrenia and has limited mobility. He visits Access All Aerials every other week with his support worker Trish.

"Access All Aerials is the absolute highlight of my month... I love the fact I get to share my love of music with the listeners and get heard" - Dave

As a volunteer of the project, Tina has made connections with other volunteers who share a passion for music and attending live events. This has resulted in Tina covering exclusive moments for the radio station, getting her voice on air and bringing other people closer to the action.

"Through AAA, I have made new friends and now have people to attend social events with, I never thought I would have that" - Tina

Projects, Partnerships and Events

This year we have been working hard to raise the profile and recognition of the brand and charity, working with partners and funders to bring a variety of opportunities to those we support. These have included; sports events and activities, food, drink and music festivals, a Charity Challenge week, Purple Tuesday, Carols in the Cathedral and an exciting FA Cup game coverage on AAA. We have also continued to work with Orchestra Restaurants (T/A McDonalds) to bring VIP events to the young people accessing our clubs and supporting us to provide safe and accessible opportunities.

Trustees' Report

Financial review

Cost of living and inflationary pressures have been felt across the country and CEDA are no different with above inflation increases seen on service contracts resulting in suppliers costs increasing. We have worked hard to secure new, competitive services where contracts have allowed.

We have secured a grant from the Clare Milne Trust which combined with using designated funds should see the installation of solar panels at the Clare Milne Centre, reducing our electricity bills and supporting our environmental policy. We hope to see this work happen during summer 2025.

The increases in the National Living Wage have seen our salary costs rise and although this is a positive for employees, it has not been matched with service provision uplifts and we were budgeting a deficit. Careful monitoring and cost saving exercises have been utilised along with successful fundraising and support from the Garfield Weston Foundation seeing us through this difficult period resulting in a positive year end position.

In October 2024 the Government announced changes to the National Insurance contributions that employers have to pay with an increase from 13.8% to 15% and the threshold at which you start paying being reduced from £9,100 to £5,000. From April 2025, we will need to find additional funds to meet these changes as well as another increase in the National Minimum Wage.

The uplift awards on contracts held with Local Authorities once again did not meet the NMW or NI increases and as such plans are in place to review rates and to further increase our fundraising activities for 2025 to support the charity and its beneficiaries.

Policy on reserves

The Board of Trustees has established this reserves policy in order to ensure that:

(1) There are adequate funds available to meet the contractual needs of the organisation.

(2) There are adequate funds available to meet any obligations incurred through a grant or commissioning agreement.

(3) The organisation has sufficient working capital to enable it to efficiently deliver contracts for our clients and potential clients and to undertake initiatives and developments in line with our objectives.

(4) There are adequate funds available to meet all contingent liabilities, including legal obligations, should the charity be wound up (e.g. redundancy).

Trustees' Report

In normal times, taking into account the risk, sustainability, and the variability of CEDA's income, the Board of Trustees has established a policy whereby the unrestricted funds held by the charity should be between 3 and 6 months' operating costs. Of this, the board aims to hold 2 months of free reserves (unrestricted funds, not designated or invested in tangible fixed assets).

The charity currently has 4.7 months expenditure held in unrestricted reserves therefore hitting the target set. At this level, and in normal circumstances, the trustees believe that they would be able to continue the current activities of the charity in the event of a significant drop in income. It would obviously be necessary to consider how the funding would be replaced or activities changed.

In light of the heightened risk of a significant fall in income coupled with the increased cost of service provision due to the current economic climate, the Board will review the reserves position regularly. Decisions as to how unrestricted reserves are drawn down will be taken by the Board.

At 31 March 2025 there were unrestricted reserves of £584,823 (2024: £548,093), of which £43,041 (2024: £8,860) is held in tangible fixed assets. This leaves £541,782 (2024: £539,233) of funds which are readily available. The Trustees are aware of various financial pressures on the charity's income over the coming period and in addition to the designated fixed asset fund, have designated £342,000 (2024: £332,000), of which £100,000 is for redundancy and severance reserves, £80,000 is for an emergency transport fund, to replace, repair or hire a vehicle so that services remain unaffected; £42,000 is required to update the IT systems across the charity; £50,000 to cover the inflationary pressures and instability of funding and £35,000 to support environmental and conservation challenges, for example the installation of solar panels and £35,000 towards the repair and maintenance of the Clare Milne Centre. This leaves £199,782 (2024: £207,233) of 'free' reserves, which is 1.4 months of running costs which is just under our policy target but takes into consideration and provides for any further impacts from the current economic and inflationary pressures.

Board Effectiveness
The Board meet quarterly as well as holding additional meetings to review budgets and agree strategic development for the charity, as required. Commitment from the Trustee Board continues to be excellent with meetings well attended and contributions from all.

The Board are looking to recruit further members in the coming year and are particularly interested in seeking representation from the Disabled community.

Grants Received	
Clare Milne Trust	Grant for supporting core costs of the Clare Milne Centre & contribution towards solar panel installation
Innovation Grant	Supporting mentoring and team development within youth services
Reaching Communities National Lottery	3 year grant to operate Access All Aerials radio station
Music for All	Music opportunities for children and young people
D'Oyly Carte Trust	Music opportunities for children and young people
Northbrook Community	Developing behaviour support skills of youth team
Garfield Weston	Contribution to CEDA core costs
Edward Gosling	Contribution towards a minibus
Motability	Funds to purchase new adapted minivan, driver salary and training
Sport England	Lets Get Moving project to run sports activities

National Lottery - Community Fund	Inclusion Outdoors project to connect with nature and create accessible information
South West Water	Garden project
Tesco Groundworks	Trips for young people
Donations Received	
Orchestra Ltd	Supporting youth services
Flying Leaps	Supporting adults life skills activities
Various donations	from friends, families, and community organisations

Investment policy and objectives

The Trustees may, in accordance with the Memorandum of Association:
"Deposit or invest funds in any manner (but to invest only after obtaining advice and having regard to the suitability of investments and the need for diversification)."

During this period CEDA held its working capital in a combination of bank current accounts and deposit accounts. In addition CEDA holds £116,056 (2024: £104,794) of its reserves in an investment account with Charifund.

Plans for future periods

Aims and key objectives for future periods

Whilst we will continue to deliver a quality service to all those we support, we will also be focussing this year on continuing to increase our fundraising activity, seeking support from a wider range of funders and members of the public. A key part of this work is about sharing our impact and celebrating our work with the wider community, increasing awareness of our need to be viewed, not just as a service provider, but as a charity needing financial support too.

Access All Aerials has been funded for the last 3 years through the Reaching Communities Lottery Fund. As this funding draws to a close, we will need to secure vital funding for its future. The project has proved itself to be a hugely important aspect of peoples lives, giving lots of opportunities and a platform for people to have a voice, to be valued and heard. The listeners numbers are ever increasing and the shows content is a joy to hear.

Bis-net saw a rebrand following consultation with those using the service and is now known as Calmer Lives. Changes in the Local Authority Early Help model and funding has seen a decline in referrals for this service, with many people unaware of the valuable support it can provide to families. Plans are in place to promote Calmer Lives to a wider audience to ensure that more people can benefit from the positive impact we have seen.

A project focusing on Inclusion Outdoors, funded by National Lottery Community Fund has begun and will pick up pace as the year progresses. The project seeks to help people connect with nature to support health and wellbeing. A key outcome of this project will also be in producing an accessible guide to share knowledge and encourage participation in nature, giving people the confidence that the great outdoors will be accessible to meet their individual needs.

Going concern

The Board is confident that, with the current level of reserves, CEDA will continue to maintain a strong financial position. The budget forecast for the coming year shows a deficit, due to the inflationary pressures, along with an upward pressure on staff salaries. However, because the charity has been well managed and reserves have been added to year on year, there are sufficient funds in reserve to manage this situation without causing financial difficulties for the charity. Plans continue to be reviewed to address the situation to ensure costs are minimised, contracts are renegotiated, and additional income is sourced. Trustees therefore have no material concerns over the charity's ability to continue as a going concern.

Structure, governance and management

Principal Risks and Uncertainties

A risk register is in place which identifies all known and potential risks facing the charity. This is reviewed by the board annually as a matter of course and more frequently as new risks are identified. The main current risks to the charity are:

- Financial uncertainty caused by inflationary pressures.
- Local authority's financial difficulties leading to cuts in services leading to reduced income.
- The potential for the local authority declaring bankruptcy, resulting in funding loss for all non essential services.
- Cyber attack, loss of data.
- Decrease in support from trusts and foundations due to increased demand form other charities.

Community Equality Disability Action

Trustees' Report

Statement of trustees' responsibilities

The trustees (who are also the directors of Community Equality Disability Action for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 24th July 2025 and signed on its behalf by:

T Smale
Chairman and trustee

Community Equality Disability Action

Independent Auditor's Report to the Members of Community Equality Disability Action

Opinion

We have audited the financial statements of Community Equality Disability Action (the 'charity') for the year ended 31 March 2025, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 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 original financial statements were 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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent Auditor's Report to the Members of Community Equality Disability Action

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; 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 (set out on page 12), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

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

Independent Auditor's Report to the Members of Community Equality Disability Action

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

• We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the trustees and other management and inspection of the company's correspondence. We communicated identified laws and regulations throughout our team, and remained alert to any indications of non-compliance throughout the audit.

• The charity is subject to laws and regulations that govern the preparation of the financial statements, including financial reporting legislation, and other company legislation. The charity is also subject to other laws and regulations where the consequences of non-compliance could have a material impact on the amounts or disclosures within the financial statements, including employment, anti-bribery, anti-money laundering and certain aspects of charities legislation.

• Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In any audit, there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

• Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

• Conclude on the appropriateness of the trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Community Equality Disability Action

Independent Auditor's Report to the Members of Community Equality Disability Action

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. 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 charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Stuart Carrington FCA (Senior Statutory Auditor)
For and on behalf of Westcotts (SW) LLP,

Timberly
South Street
Axminster
Devon
EX13 5AD

Date: 4. 8. 2015

Community Equality Disability Action

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	3	14,967	1,547	16,514	3,407
Charitable activities	4	1,477,620	169,656	1,647,276	1,445,153
Other income	5	18,947	6	18,953	25,878
Total income		1,511,534	171,209	1,682,743	1,474,438
Expenditure on:					
Charitable activities	6	(1,496,563)	(179,821)	(1,676,384)	(1,542,924)
Total expenditure		(1,496,563)	(179,821)	(1,676,384)	(1,542,924)
Gains/(losses) on investment assets		11,262	-	11,262	4,320
Net income/(expenditure)		26,233	(8,612)	17,621	(64,166)
Transfers between funds		10,500	(10,500)	-	-
Net movement in funds		36,733	(19,112)	17,621	(64,166)
Reconciliation of funds					
Total funds brought forward		548,090	226,918	775,008	839,177
Total funds carried forward	16	584,823	207,806	792,629	775,011

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 16.

Community Equality Disability Action

(Registration number: 4693500)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	10	101,442	92,223
Investments	11	116,056	104,794
		217,498	197,017
Current assets			
Stocks		250	250
Debtors	12	161,080	167,793
Cash at bank and in hand	13	515,057	489,804
		676,387	657,847
Creditors: Amounts falling due within one year	14	(101,256)	(79,853)
Net current assets		575,131	577,994
Net assets		792,629	775,011
Funds of the charity:			
Restricted income funds			
Restricted funds		207,806	226,918
Unrestricted income funds			
Unrestricted funds		584,823	548,093
Total funds	16	792,629	775,011

The financial statements on pages 17 to 34 were approved by the trustees, and authorised for issue on 24th July 2025 and signed on their behalf by:

T Smale
Chairman and trustee

Community Equality Disability Action

Statement of Cash Flows for the Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income/(expenditure)		17,621	(64,166)
Adjustments to cash flows from non-cash items			
Depreciation		34,565	30,119
Investment income		(18,658)	(21,050)
		33,528	(55,097)
Working capital adjustments			
Decrease/(increase) in debtors	12	6,713	(3,866)
Increase/(decrease) in creditors	14	21,400	(20,748)
Net cash flows from operating activities		61,641	(79,711)
Cash flows from investing activities			
Interest receivable and similar income		18,658	21,050
Purchase of tangible fixed assets	10	(45,261)	(11,766)
Sale of tangible fixed assets		1,477	-
Gains/(losses) on investment assets		(11,262)	(4,320)
Net cash flows from investing activities		(36,388)	4,964
Net increase/(decrease) in cash and cash equivalents		25,253	(74,747)
Cash and cash equivalents at 1 April		489,804	564,551
Cash and cash equivalents at 31 March		515,057	489,804

All of the cash flows are derived from continuing operations during the above two periods.

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Charity status

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
The Clare Milne Centre
Emperor Way
Exeter
EX1 3QS

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
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 (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Community Equality Disability Action meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Property improvements	4 years straight line
Equipment	3 years straight line
Fixtures and fittings	15% reducing balance
Motor vehicles	25% reducing balance

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Donations	14,967	1,547	16,514	3,407
	14,967	1,547	16,514	3,407

Income from donations and legacies of £16,514 (2024: £3,407) includes £- (2024: £2,874) unrestricted funds and £397 (2024: £533) restricted funds.

Income from donations and legacies of £16,514 (2024: £3,407) includes £14,967 (2024: £2,874) unrestricted funds and £1,547 (2024: £533) restricted funds.

4 Income from charitable activities

	Social Services £	Transport income £	Fee income £	Grant income £	Total 2025 £	Total 2024 £
Activity Hub	293,794	19,734	178,935	77,541	570,004	516,810
Children's Services	278,760	32,706	266,468	69,418	647,352	527,014
Community Services	200,079	6,274	148,596	17,816	372,765	334,162
Bis Net / Calmer Lives	27,842	10	25,222	4,081	57,155	67,167
	800,475	58,724	619,221	168,856	1,647,276	1,445,153

5 Other income

	Unrestricted General £	Restricted funds £	Total 2025 £	Total 2024 £
Bank interest	18,658	-	18,658	21,050
Other income	289	6	295	4,828
	18,947	6	18,953	25,878

6 Expenditure on charitable activities

	Basis of	Activity Hub		Children's Services		Community Services		Bis Net / Calmer Lives		Unrestricted	Restricted	Total	Total
	allocation	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted			2025	2024
Direct costs													
Staff costs	Direct	332,082	21,664	407,700	5,336	339,041	-	70,055	-	1,148,878	27,000	1,175,878	1,031,985
Transport	Direct	19,226	25	7,918	4,017	6,318	-	-	-	33,462	4,042	37,504	35,781
Equipment	Direct	34	-	1,079	3,216	-	-	-	-	1,113	3,216	4,329	650
Session costs	Direct	2,537	6,990	2,227	18,680	3,480	-	288	-	8,532	25,670	34,202	24,130
Premises repairs	Direct	295	16,992	295	-	-	-	-	-	590	16,992	17,582	14,217
Office costs	Direct	757	1,827	933	-	1,052	-	556	-	3,298	1,827	5,125	3,931
Sundry	Direct	602	216	1,413	240	415	-	823	-	3,253	456	3,709	2,168
		355,533	47,714	421,565	31,489	350,306	-	71,722	-	1,199,126	79,203	1,278,329	1,112,862
Support costs													
Staff costs	Staff time	45,746	7,281	53,068	8,446	43,870	6,982	9,074	1,444	151,758	24,153	175,911	211,957
Transport	Turnover	105	62	120	71	69	41	10	6	304	180	484	6,271
Equipment	Turnover	472	1,134	540	1,298	310	745	47	112	1,369	3,289	4,658	3,694
Session costs	Turnover	1,395	1,237	1,597	1,415	916	812	138	122	4,046	3,586	7,632	9,878
Premises repairs	Usage	21,940	20,378	14,684	13,631	7,313	6,789	2,925	2,716	46,862	43,514	90,376	83,286
Depreciation	Usage	5,187	8,436	3,472	9,655	1,729	5,539	692	833	11,080	24,463	35,543	30,119
Office costs	Turnover	13,300	388	14,296	444	8,103	255	1,381	38	37,080	1,125	38,205	37,967
Sundry	Turnover	1,201	106	1,374	122	788	70	119	10	3,482	308	3,790	4,860
Legal & professional	Turnover	14,296	-	16,361	-	9,387	-	1,412	-	41,456	-	41,456	42,030
		103,642	39,022	105,512	35,082	72,485	21,233	15,798	5,281	297,437	100,618	398,055	430,062
		459,175	86,736	527,077	66,571	422,791	21,233	87,520	5,281	1,496,563	179,821	1,676,384	1,542,924

Included in premises, repairs/renewals is £53,900 of rental costs. of this, £36,000 is rebated by The Clare Milne Trust and disclosed as voluntary income.

Charitable Activities of £1,676,384 (2024: £1,542,924) includes £1,496,563 (2024: £1,328,369) unrestricted expenditure and £179,815 (2024: £214,555) restricted expenditure.

7 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2025 £	2024 £
Operating leases - land and buildings	19,996	40,000
Audit fees	6,650	6,200
Depreciation of fixed assets	35,543	30,119

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

	2025 £	2024 £
Wages and salaries	1,248,313	1,143,236
Social security costs	75,403	68,862
Pension costs	20,893	19,921
	1,344,609	1,232,019

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Central staff	4	4
Direct support staff	41	39
Total full-time equivalents	45	43
Average headcount	98	100

No employee received emoluments of more than £60,000 during the year (2024: Nil).

The total employee benefits of the key management personnel of the charity were £73,823 (2024 - £82,648).

10 Tangible fixed assets

	Property improvements £	Fixtures and Fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 April 2024	73,828	18,923	220,324	133,786	446,861
Additions	-	-	45,261	-	45,261
Disposals	-	-	(34,995)	(19,269)	(54,264)
At 31 March 2025	73,828	18,923	230,590	114,517	437,858
Depreciation					
At 1 April 2024	73,828	12,274	145,974	122,562	354,638
Charge for the year	-	998	27,747	5,820	34,565
Eliminated on disposals	-	-	(33,518)	(19,269)	(52,787)
At 31 March 2025	73,828	13,272	140,203	109,113	336,416
Net book value					
At 31 March 2025	-	5,651	90,387	5,404	101,442
At 31 March 2024	-	6,649	74,350	11,224	92,223

11 Fixed asset investments

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 April 2024	104,794	104,794
Revaluation	11,262	11,262
At 31 March 2025	116,056	116,056
Net book value		
At 31 March 2025	116,056	116,056
At 31 March 2024	104,794	104,794

12 Debtors

	2025	2024
	£	£
Trade debtors	128,851	112,633
Prepayments	32,229	55,160
	161,080	167,793

13 Cash and cash equivalents

	2025	2024
	£	£
Cash on hand	2,122	294
Cash at bank	126,123	96,634
Short-term deposits	386,812	392,876
	515,057	489,804

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	18,637	3,839
Other creditors	25,873	26,539
Accruals	56,746	49,475
	101,256	79,853

15 Commitments

Capital commitments

The Charity has committed to some solar panels which will be installed in Summer 2025. It received a grant of £31,500 towards the cost.

The total amount contracted for but not provided in the financial statements was £49,960 (2024 - £Nil).

Operating lease commitments

At 31 March 2025 the company had lease payments due under non-cancellable operating leases as set out below:

Operating lease payments due:	Land and Buildings	Plant and Machinery	2025	2024
	£	£	£	£
In less than one year	16,667	1,279	17,946	45,464
Between one and five years	-	2,051	2,051	61,781
	16,667	3,330	19,997	107,245

16 Funds

	1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Gains/ (losses) £	31 March 2025 £
Unrestricted funds						
General						
General Funds	207,230	1,511,534	(1,487,703)	500	11,262	242,823
Designated						
IT infrastructure and modernisation	42,000	-	-	-	-	42,000
Redundancy and severance	100,000	-	-	-	-	100,000
Emergency transport	70,000	-	-	10,000	-	80,000
Fixed assets	8,860	-	(8,860)	-	-	-
Cost mitigation	50,000	-	-	-	-	50,000
Repairs and maintenance	-	-	-	35,000	-	35,000
Environmental and conservation challenges	70,000	-	-	(35,000)	-	35,000
	340,860	-	(8,860)	10,000	-	342,000
Total unrestricted funds	548,090	1,511,534	(1,496,563)	10,500	11,262	584,823
Restricted funds						
Access All Aerials	1,640	1,450	(1,528)	-	-	1,562
General restricted funds	-	67,500	(36,000)	-	-	31,500
The Mike Ellis Trust	67,349	-	(5,651)	-	-	61,698
Music 20-22	1,194	-	(1,194)	-	-	-
Restricted capital assets	83,364	-	(24,463)	(500)	-	58,401
D'Oyly Carte	3,125	-	(3,125)	-	-	-
Let's get moving	-	4,880	(968)	-	-	3,912
Lottery	23,991	41,013	(45,127)	-	-	19,877
Acheeva Bed	200	-	(200)	-	-	-
Inclusion outdoors	-	19,863	(2,044)	-	-	17,819
McDonalds	15	26,000	(20,148)	-	-	5,867
Northbrook	5,055	-	(5,055)	-	-	-
CEDA Celebrates	-	897	(253)	-	-	644
Edward Gosling	10,000	-	-	(10,000)	-	-
Garfield Weston	30,000	-	(30,000)	-	-	-

Notes to the Financial Statements for the Year Ended 31 March 2025

	1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Gains/ (losses) £	31 March 2025 £
Flying Leaps	985	1,600	(1,059)	-	-	1,526
Tesco Groundworks	-	1,000	(1,000)	-	-	-
Innovation	-	5,000	-	-	-	5,000
SW Water	-	2,000	(2,000)	-	-	-
	226,918	171,203	(179,815)	(10,500)	-	207,806
Total funds	775,008	1,682,737	(1,676,378)	-	11,262	792,629

	1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains/ (losses) £	31 March 2024 £
Unrestricted funds						
General						
General Funds	240,050	1,303,518	(1,326,995)	(13,660)	4,320	207,233
Designated						
IT infrastructure and modernisation	32,000	-	-	10,000	-	42,000
Redundancy and severance	100,000	-	-	-	-	100,000
Emergency transport	70,000	-	-	-	-	70,000
Fixed assets	6,759	-	(1,374)	3,475	-	8,860
Cost mitigation	55,000	-	-	(5,000)	-	50,000
Environmental and conservation challenges	65,000	-	-	5,000	-	70,000
	328,759	-	(1,374)	13,475	-	340,860
Total unrestricted funds	568,809	1,303,518	(1,328,369)	(185)	4,320	548,093
Restricted funds						
Access All Aerials	1,465	2,171	(1,996)	-	-	1,640
General restricted funds	766	37,432	(37,337)	(861)	-	-
The Mike Ellis Trust	85,129	-	(19,050)	1,270	-	67,349
Music 20-22	-	1,200	(6)	-	-	1,194
Developing Me	12,769	18,900	(31,669)	-	-	-
Sport	754	-	-	(754)	-	-
Restricted capital assets	103,818	-	(28,745)	8,291	-	83,364

Notes to the Financial Statements for the Year Ended 31 March 2025

	1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains/ (losses) £	31 March 2024 £
D'Oyly Carte	-	3,500	(375)	-	-	3,125
Peter Harrison	14,349	-	(14,349)	-	-	-
Children in Need	9,433	-	(9,433)	-	-	-
DCC	-	5,000	(5,000)	-	-	-
Lottery	18,863	39,513	(34,385)	-	-	23,991
Richer Sounds	236	-	(236)	-	-	-
Acheeva Bed	2,000	6,771	(465)	(8,106)	-	200
Motability	20,786	-	(20,786)	-	-	-
McDonalds	-	6,500	(6,580)	95	-	15
Northbrook	-	7,500	(2,445)	-	-	5,055
CEDA Celebrates	-	1,283	(1,283)	-	-	-
Edward Gosling	-	10,000	-	-	-	10,000
Garfield Weston	-	30,000	-	-	-	30,000
Flying Leaps	-	1,150	(415)	250	-	985
	270,368	170,920	(214,555)	185	-	226,918
Total funds	839,177	1,474,438	(1,542,924)	-	4,320	775,011

Purpose of Unrestricted Funds

The IT infrastructure and modernisation fund has been set up to cover the cost of updating the IT systems and costs for maintaining the website.

The designated redundancy and severance reserve has been calculated based on statutory figures with consideration to the likelihood if a number of employees were made redundant.

The emergency transport fund has been set up to replace, repair or hire a vehicle so that services remain unaffected.

The fixed asset designated fund has been set up to cover the write down of assets as the funds are not available to us.

The cost mitigation fund will be used to cover the increased expenditure next year as a result of the cost of living crisis and its inflationary impact on running costs for the organisation.

A fund has been set up to cover environmental and conservation challenges for example the installation of solar panels.

Notes to the Financial Statements for the Year Ended 31 March 2025

Purpose of Restricted Funds

General Restricted Funds
Funds received for particular projects within CEDA including a grant from The Clare Milne Trust.

Mike Ellis Trust
Funds received to support sports and creative activities.

Music
Funds received from D'Oyly Carte and Music for All to provide a range of musical opportunities for children and young people.

National Lottery Reaching Communities
Year 3 of a 3 year project which supports the development of Access All Aerials, or radio station which is run by and for disabled people.

Motability
Provided a grant for a fully electric wheelchair adapted minivan to transport CEDA service users, support driver costs and driver training.

Orchestra Restaurants T/A McDonalds
Funds to support the youth service.

Northbrook
Funds to support the youth service through the team training and development.

Edward Gosling
Contribution towards a new minibus.

Garfield Weston
Contribution towards the core costs of the charity.

Flying Leaps
Funds to support the adult activity hub activities.

Sport England
Lets Get Moving Project to support sports and activities.

National Lottery Community Fund
Inclusion Outdoors project to support wellbeing and the natural environment.

Tesco Groundworks
Supporting trips for young people.

Innovation - DCC & Action for Children
Supporting mentoring in the youth team.

South West Water
Support to re design the garden area.

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Tangible fixed assets	43,041	58,401	101,442
Fixed asset investments	116,056	-	116,056
Current assets	526,982	149,405	676,387
Current liabilities	(101,256)	-	(101,256)
Total net assets	584,823	207,806	792,629

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	8,860	83,363	92,223
Fixed asset investments	104,794	-	104,794
Current assets	514,292	143,555	657,847
Current liabilities	(79,853)	-	(79,853)
Total net assets	548,093	226,918	775,011

18 Financial instruments

Categorisation of financial instruments

	2025 £	2024 £
Financial assets:		
Measured at fair value - investments	116,056	104,794
Measured at transaction price - trade debtors	128,851	112,633
	244,907	217,427
Financial liabilities:		
Measured at transaction price - trade and other creditors	44,510	30,378

19 Related party transactions

There were no related party transactions in the year (2024: None).

COMMUNITY EQUALITY DISABILITY ACTION

England & Wales - Charity number 1096528

Accounts



Company registration number: 4693500
Charity registration number: 1096528

ceda

creating opportunities with disabled people

COMMUNITY EQUALITY DISABILITY ACTION

(A company limited by guarantee)

Annual Report and Financial Statements
for the Year Ended 31 March 2024



WHAT A **YEAR**



"It's been a great year. The activities have been really good and staff are so supportive. My favourite was learning to make the Orzo dish - it was so good I made it again at home"
Heather, Activity Hub

Total Income
£1,474,438

Total spent
£1,542,924

"Leslie started in November and loves it. He's done so much - all the things he loves and new experiences too, like meeting animals. He's not normally keen but they were so encouraging and he had a lovely time"
Mum of Leslie, Community Services



100 People Employed

159 familes supported

231 individuals supported



"I think CEDA is really great. My favourite thing this year was going to rugby training"
Noah, Youth Services

WELCOME

Report of the Chair

Every year when I sit down to write this there is yet another major issue affecting us all. First it was Covid, then Ukraine, then the Middle East and now we have a general election! We are getting so many claims and counterclaims plus pleas about plans and non- plans. Unfortunately what we are not getting from the major parties is a clear strategy for the caring sector. The problems are very well known but where are the solutions? A recently retired chief executive from one of the main national funders has summarised the context well:

“The question of what society we want to live in should be front and centre of our political debate both this year and in the coming decades, as we enter an era of low growth with an ageing population and a declining tax base.”

At a more local level a much respected charity leader has also commented well on a matter that affects many of us:

“How about local commissioners actually putting a value on long-standing commitment to a local community and on the ability to draw in community goodwill and volunteers, rather than commissioning purely on price? (you speak the language of "best value" and "quality", but ultimately you're going to go with the cheapest bottom line - you know that and so do we).”

Through all of this CEDA ploughs on. The past year has been difficult as costs continue to rise with support levels not keeping up with similar increases. Nevertheless the atmosphere around the services has remained positive - a tribute to all involved.

In recent months we have also had to start preparing for the imminent retirement of one of our highly regarded joint chief executives! Renata has been with CEDA for some 27 years and has overseen so many positive changes for the charity. We all wish her a happy and prosperous future. It has also been so reassuring in recent weeks to see how managers and others have been developing their skills. This will be so important as we take CEDA forward.



Trevor Smale
Chair of the Board of Directors

WELCOME

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5) CEDA at a Glance, Our Values, Our Purpose

6) Activity Hub

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AT A GLANCE

Our Services;

Activity Hub - Sessions delivered to groups of adults at our centres in Exeter for 51 weeks of the year
Community Services - 1-1 enabling in the community and short breaks away from home
Youth Services - Saturday Club, After School Club and Holiday club for young people
BISnet / Calmer Lives - Therapeutic support for individuals and families
Create - Arts and Culture



OUR VALUES

Person Centred
Always listening and supporting to create a life that suits the person

Can Do Attitude
Finding creative solutions in challenging situations

Equality
Striving for equality, fairness, dignity and respect for all

Connection
Recognising the value and importance of good relationships, creating a sense of belonging

Trust
A culture of transparency, honesty and intergrity to build trust and confidence

Wellbeing
A fun, positive and healthy environment for everyone to feel secure, safe and happy

OUR PURPOSE

TO EMPOWER DISABLED PEOPLE
SO THAT THEY ARE CONNECTED, HAPPY AND SEEN.

ACTIVITY HUB

The Activity Hub has delivered sessions to around 60 people this year, offering around 30 different sessions each week. Sessions are chosen after consultation with the people we support each term and have included new subjects such as Storytelling with Puppetry and Song, to Pottery and Mosaic Arts, Drumming for Musicals, and Equality and Diversity sessions. These have sat alongside the firm favourites loved by the people we support such as Sensory, Cooking, Life Skills and Sports.

Demand for this service remains high, especially for individuals with very complex needs. The Activity Hub has seen significant growth this year, and has been able to offer places for 10 new starters, with 6 more waiting to start.





Chloe's Transition

Chloe had been happily attending CEDA's youth services for many years. She has grown up with strong attachments and experiences extreme anxiety in the face of change and transition.

As an adult, several attempts to transition Chloe into new living arrangements and other services were unsuccessful and Chloe was struggling to step forward into her adult life. Collaborative work between CEDA's Youth Service and Activity Hub resulted in a transition where Chloe's trusted people were able to be with her and support her to slowly form new bonds and connections on her own terms.

Chloe is now settled and thriving in the Activity Hub, making friends, having fun and learning. Being valued and supported in ways that work for her has shown Chloe that change can be a positive experience. Chloe's wellbeing is much improved and her mum reports that on CEDA days she is more enthusiastic to get up and out of the house than she has seen for many years.

COMMUNITY SERVICES



Sophie's Menu

Sophie loves to go out to eat, but has struggled to make clear choices about what she wants due to the communication differences she experiences.

Sophie was already using pictures to make other choices, such as activities, and has gained more confidence and skill with this over the year. A member of Sophie's team created a new PECs menu to help her to make clear choices about what to eat and drink. Using a format that Sophie is already familiar with has worked well and she has already been putting this to good use. Sophie is now able to understand the whole range of options available at a cafe or restaurant and make her choice using her new tool.

The Community Services are currently delivering 315.25 hours of 1 to 1 support per week. Activities are chosen by the person to work towards agreed outcomes such as maintaining or increasing mobility, practicing work or life skills and making connections with peers and in the community.

This year there has been a focus on developing volunteering opportunities for the people we support at settings, such as at Powderham Castle, where we support someone to volunteer at the farm there.

Although this is a 1-1 service, connection is very important for many of the people we support, so to address this there have also been group days, giving our people the opportunity to meet up with friends and share experiences. These included a Mars day, with a trip to Exeter cathedral to see the Mars exhibition, and a trip to Plymouth Theatre Royal to take part in an interactive and inclusive theatre production.



YOUTH SERVICES

The CEDA youth service supports disabled and disadvantaged young people aged between 5 and 24 in Exeter and surrounding areas. We run Saturday, holiday and after school clubs with a focus on providing safe, fun, and interactive experiences. Clubs are held at CEDA's main centre and out in the community, with trips including Puxton Park, Trethorne Leisure Farm, Paignton Zoo, iBounce and Plymouth Aquarium.

The Youth Service supports many young people with more complex needs requiring a higher level of support (more than 1-1). This year a mentoring programme, which has upskilled staff members to work effectively with their most complex young people, has resulted in a 50% increase in the number of these Young People receiving services.





2948 places provided across the year

153 Young People supported

176 Trips out to 41 different venues

Sam's Story

Sam is a 13 year old boy with autism. When he started he was very isolated and would take himself off on his own away from others. As CEDA became a safe and comfortable environment for him, Sam became confident enough to make his own tentative connections with other young people. Sam has since developed friendships with other users at CEDA and we have seen Sam have lovely interactions helping those younger than himself as well as those his own age. Sam's parents gave the following feedback,
"Without CEDA Sam would have no access to a peer group outside school. This is especially important during the school holidays."



BISNET / CALMER LIVES

bis-net
behaviour intervention support network



Our two therapeutic mentors have worked with 159 families across the year, providing 1168 sessions of support to families experiencing difficulties. These families usually receive 6 funded sessions and work toward tailored outcomes depending on their situation.

This year, in order to more accurately reflect the type of service being provided as well as to increase referrals, BISnet conducted market research leading up to a name change and re - brand to be launched in the new reporting period.

Reflection Tool

A reflection tool was introduced to help individuals to identify and monitor clear outcomes and measure any progress. Families graded a selection of statements from 1-10 (with 10 being highest) before and after receiving at least 6 sessions from BISnet/Calmer Lives. Here are a selection of the results;

Statement	Start of service	Reviewing / End of service	% Change
"I am able to stay calm when my child is distressed / unsafe."	Average score **5.24**	Average score **7.32**	**+ 20.8**
"I am able to create a safe environment for my child, myself and my family."	Average Score **6.94**	Average Score **8.86**	**+ 19.2**
"I can usually de-escalate my child's distressing / unsafe behaviour. We have an escape plan."	Average Score **4.58**	Average Score **7.21**	**+ 26.3**

A Parent's Story

"Having been failed by the support services offered by our local authority, my daughter started sessions with BIS-net to help her to work through the troubles she was having with a variety of issues including school anxiety and family relationships/dynamics. After attending a series of weekly sessions, she has now arrived at a much happier place in life and feels better equipped to handle the challenges that her rapidly approaching adult life will bring. BIS-net guided me sensitively through the relationship issues I was experiencing with my neuro-diverse children. After each session, I was directed towards relevant supporting resources and materials that I could utilise in my spare time to quickly give me the tools to improve.

I'm now taking a completely different approach towards communication with my whole family and can honestly say that my relationship with them as a whole has never been better. I honestly don't know what we'd have done without the help of BIS-net".

ACCESS ALL AERIALS

Supported by the National Lottery Community Fund, Access All Aerials (AAA) broadcasts radio programmes made by disabled people seven days a week, 24 hours a day. With a regular reach of over 2,600 weekly listeners, audience interactions continue to grow as the project becomes more well known. As well as giving the opportunity to broadcast on the radio, Access All Aerials is also running the 'Radio PathwAAAys' learning programme. Over this year we have supported 18 learners to develop skills in a number of areas including communication, understanding the law, interview skills and audio production.



Charity Challenge Week

In November, a week organised by AAA presenter Rowan Ford, saw him challenge Access All Aerials presenters, supporters and listeners to get involved with a host of different challenges. This culminated in a 12 hour spin-a-thon broadcasting live and raising over £1,000 for CEDA and BBC Children in Need.

Everyday people got involved with baking challenges, leg waxing and sponsored walks. Our supporters stepped out of their comfort zones and accepted smaller personal challenges as part of the fun initiative. We will be repeating the challenge week in 2024.

HERITAGE



Made possible for CEDA members, thanks to funding from The National Lottery Heritage Fund, this project was about identifying and highlighting the range of heritage sites which are accessible and disability friendly, to disabled people who live, work or visit the southwest.

24 different CEDA members were involved in visiting, assessing and recording their feelings about a number of different landmarks and attractions around the county. We focused on the moorland, coastline and cities such as Exeter. The project concluded during this reporting period and we hope to create an extension of the project in the future.

CEDA **CREATE**



Mostly supported this year by legacy funding from the Mike Ellis Trust, CEDA Create have offered a number of creative opportunities to our disabled artist network and support circles.
CEDA have over 40 professional artists currently active in producing, curating and exhibiting work across the south west.

In this reporting period, CEDA Create hosted a month - long residency with the Princesshay Shopping Centre where we celebrated 15 years of the CEDA Create brand. The residency was complimented by a pop up radio studio, where Access All Aerials broadcast the majority of its programming across the month, engaging strongly with members of the public, thanks to the glass front studio.

We also partnered with local artist Mark Ware as part of his Arts Council England funded project 'Nature Effects' where we brought together the work of six professional artists and exhibited within the magnificent Exeter Cathedral. This exhibition was recognised with a private audience event featuring the Lord Mayor of Exeter, councillors and MPs.





DEVELOPING **ME**



The Developing Me project has been funded by the Henry Smith Charity for the last 6 years and has allowed us to work with individuals to work towards individual goals such as finding new homes and care providers, finding and accessing community groups, building confidence and making new friends, learning how to use public transport and having the confidence to deal with whatever might arise.

The emphasis on the work delivered has been to support people to identify what they need, to make plans and to be in control of their own life, having a voice when it comes to making decisions and changes in their lives. This ensures they are not 'done to' by others but are active participants in their own life.

This year has seen our final year of funding for the current project, although we are currently seeking other funding to continue this work in the future.

Outcomes from project

Increased control over own life

141 people worked towards this outcome with 84% reporting significant progress

Improved Health & Wellbeing

204 people worked towards this outcome with 73% reporting significant progress

Greater independence

99 people worked towards this outcome with 76% reporting significant progress

Decreased isolation

139 people worked towards this outcome with 81% reporting significant progress

Increased basic skills

170 people worked towards this outcome with 82% reporting significant progress

Increased confidence and self-esteem

228 people worked towards this outcome with 88% reporting significant progress

COMMUNITY CONNECTIONS

Over the past year we have built strong links with the local McDonalds Franchisee through their community connections programme. We have been invited throughout the year to VIP days at their restaurants with our young people, where our young people have had the opportunity to make their own McFlurries, show off their cup stacking ability, build their own burger and even get a sneak peek behind the scenes of a McDonalds kitchen.

We are so grateful to all the wonderful staff at McDonalds who have managed to make these events so magical for our young people. This support from Orchestra Restaurants (the local franchise group of McDonalds) have filled a significant funding gap within our Youth Services and we are very appreciative of the staff teams who continue to donate through their payroll lottery.





OUR **IMPACT**



Currently across our Community and Hub services;

- 88 people are working towards outcomes to improve their Wellbeing
- 80 people are working on outcome that Increase Empowerment
- 43 people are working on outcomes to Improve their Connection with others

Impact reporting;

We have recently changed the way we record and measure impact - next year we will have a much larger set of data to help us see what impact our work has had on the people who use our service. This year, we have a range of "Impact Stories", such as Alexander's below. All of these (100%) report impact in at least one of the 5 areas above, the highest being "Improved Connection" (82%) and "Improved Wellbeing" (70.6%)

Watch this space for more info in the next report!

Impact Story - Alexander

Alexander recently joined CEDA with a mixture of sessions in the Hub, Radio and also having some 1:1 support out in the community. This mixture seems to work for Alexander, giving him chance to connect with other people in groups and also have focused time to work on a range of skills and outcomes.

It is noticeable that having 1:1 support out in the community particularly benefits Alexander - he's been going on public transport, scanning his bus pass, saying hello to the public & making connections. He enjoys swimming, shopping and cooking, all of which help to develop his life skills, support his wellbeing, as well as becoming more independent. In addition, some of Alexander's 1:1 support has been used to attend his farm sessions for work experience. There has been so much engagement and enjoyment in doing the activities (brushing the ponies, feeding the goats, painting the fence, weeding, etc), the impact of having 1:1 support really has made a difference for Alexander and his skills and independence are flourishing.



Impact for Alexander

Improved Wellbeing ✓

Improved Connection ✓

Greater Equality ✓

Being & Feeling Valued ✓

Increased Empowerment ✓

Community Equality Disability Action

Reference and Administrative Details

Charity Registration Number	1096528
Company Registration Number	4693500
Patrons	Roger Jefcoate CBE DL
Registered Office	The Clare Milne Centre Emperor Way Exeter EX1 3QS
Bankers	Bank of Scotland London 33 Old Broad Street London SX2 1LB
Auditor	Westcotts (SW) LLP Timberly South Street Axminster Devon EX13 5AD
Solicitors:	Tozers LLP Broadwalk House Southernhay West Exeter Devon EX1 1UA
Trustees	J Osgood S Keable C Fotheringham (appointed 11 July 2023) A Punter T Smale N Hallam R Davison M Picken M Banfield (resigned 17 October 2023) H Holt (resigned 17 October 2023)
Chief Executive Officers	Renata Colley Diana Cole

Community Equality Disability Action

Trustees' Report

The trustees are pleased to present their annual Trustees' Report together with the financial statements of the charity for the year ending 31 March 2024 which are also prepared to meet the requirements for a Directors' Report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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).

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Objectives and activities

Objects and aims

To empower disabled people so they are happy, connected and seen.

Our objectives are:

- To increase users' independence and empower adults, children and young people to make choices and take control of their own lives.
- To develop people's knowledge and skills so they are supported to live the life they have chosen for themselves.
- To actively promote inclusion, overcoming barriers and achieving equality for Disabled People.
- To develop play, social skills and short breaks for children and young people to broaden experiences towards independence.

To achieve these aims CEDA is committed to listening to and understanding our users, their families and professionals through consultation, being forward thinking, and by being person centred. CEDA can provide:

- Activities within the Clare Milne Centre
- Person Centred Planning
- Enabling services
- Holidays and short breaks
- Children and Young People services
- A voice for disabled people to share their thoughts and experiences via a radio station.
- Arts, culture and creative development
- Therapeutic input for families and professionals to understand and adapt their approaches to individuals who have autism, learning disabilities or unsafe behaviours.

Community Equality Disability Action

Trustees' Report

Financial review

Following a period of high inflation, coupled with below inflation uplifts from local authority contracts, CEDA was facing an unrestricted budgetary deficit of £69K for the year. Securing funds from trust and foundations has been difficult and several long term supporters of CEDA have not been able to continue that support, because of their own financial pressures. The team have all pulled together to address the deficit, reducing expenditure at every possible opportunity, ending the year with an unrestricted deficit of £20,716. Fortunately, CEDA has successfully built up financial reserves and we continue to be optimistic about our future.

We are forecasting another deficit in the coming year and are seeking to expand our fundraising activities to include corporate, philanthropic and legacy donations, all of which will take some time to impact on income.

Policy on reserves

The Board of Trustees has established this reserves policy in order to ensure that:

(1) There are adequate funds available to meet the contractual needs of the organisation.

(2) There are adequate funds available to meet any obligations incurred through a grant or commissioning agreement.

(3) The organisation has sufficient working capital to enable it to efficiently deliver contracts for our clients and potential clients and to undertake initiatives and developments in line with our objectives.

(4) There are adequate funds available to meet all contingent liabilities, including legal obligations, should the charity be wound up (e.g. redundancy).

In normal times, taking into account the risk, sustainability, and the variability of CEDA's income, the Board of Trustees has established a policy whereby the unrestricted funds held by the charity should be between 3 and 6 months' operating costs. Of this, the board aims to hold 2 months of free reserves (unrestricted funds, not designated or invested in tangible fixed assets).

The charity currently has 4.3 months expenditure held in unrestricted reserves therefore hitting the target set. At this level, and in normal circumstances, the trustees believe that they would be able to continue the current activities of the charity in the event of a significant drop in income. It would obviously be necessary to consider how the funding would be replaced or activities changed.

In light of the heightened risk of a significant fall in income coupled with the increased cost of service provision due to the current economic climate, the Board will review the reserves position regularly. Decisions as to how unrestricted reserves are drawn down will be taken by the Board.

Community Equality Disability Action

Trustees' Report

At 31 March 2024 there were unrestricted reserves of £548,093 (2023: £568,809), of which £8,860 (2023: £6,758) is held in tangible fixed assets. This leaves £539,233 (2023: £562,051) of funds which are readily available. The Trustees are aware of various financial pressures on the charity's income over the coming period and in addition to the designated fixed asset fund, have designated £332,000 (2023: £322,000), of which £100,000 is for redundancy and severance reserves, £70,000 is for an emergency transport fund, to replace, repair or hire a vehicle so that services remain unaffected; £42,000 is required to update the website and IT systems across the charity; £50,000 to cover the inflationary pressures and instability of funding and £70,000 to support environmental and conservation challenges, for example the installation of solar panels. This leaves £207,233 (2023: £240,050) of 'free' reserves, which is 1.6 months of running costs which is just under our policy target but takes into consideration and provides for any further impacts from the current economic and inflationary pressures.

Board Effectiveness
The Board meet quarterly as well as holding additional meetings to review budgets and agree strategic development for the charity, as required. Commitment from the Trustee Board continues to be excellent with meetings well attended and contributions from all.

The Board are looking to recruit further members in the coming year and are particularly interested in seeking representation from the Disabled community and those with an interest in the environment.

Grants Received	
Clare Milne Trust	Grant for maintaining the Clare Milne Centre
Orchestra Ltd	Supporting youth services
Henry Smith Charity	Year 3 of 3 year funding for Developing Me Project, supporting disabled people to make changes, transitions, and challenges in the lives
DCC Small Grants Scheme	Additional funding to support youth services costs for trips, drivers and fuel costs
Exeter Dispensary Charity	Funds to purchase training dummy for defibrillator and adapted kitchen equipment for life skills and cooking
Reaching Communities	3 year grant to operate Access All Aerials radio station
The Master Charitable Trust	Purchase of Acheeva bed
Music for All	Music opportunities for children and young people
D'Oyly Carte Trust	Music opportunities for children and young people
Exeter Foundation	General charitable costs
Northbrook Community	Developing behaviour support skills of youth team
Garfield Weston	Contribution to CEDA core costs
Edward Gosling	Contribution towards a minibus
BBC Children in Need	1 year funding for trips and activities for children and young people
Peter Harrison	2nd year funding to employ a part time Sports Leader
Motability	Funds to purchase new adapted minivan, driver salary and training
David Gibbons Foundation	Contribution for Acheeva bed
Various donations	from friends, families, and community organisations

Community Equality Disability Action

Trustees' Report

Investment policy and objectives

The Trustees may, in accordance with the Memorandum of Association:
"Deposit or invest funds in any manner (but to invest only after obtaining advice and having regard to the suitability of investments and the need for diversification)."

During this period CEDA held its working capital in a combination of bank current accounts and deposit accounts. In addition CEDA holds £104,794 (2023: £100,474) of its reserves in an investment account with Charifund.

Plans for future periods

Aims and key objectives for future periods

The charity's priority continues to be the delivery of quality services and, in order to achieve this, we will be seeking additional funding to create new projects to develop the skills and experiences for those that we support. Projects in development include accessing outdoor spaces to support individual well-being; parental and carer support for those who are struggling to successfully support individuals with anxiety which stems from their disability, creative opportunities and continued support for the Radio Station, Access All Aerials.

Our Bis-net service, which launched in 2012, has changed and adapted to meet the ever-changing needs of the families that we support. This year we will be rebranding the service and embarking on a marketing campaign to drive up awareness of the service and the positive impact it has for families.

The installation of solar energy panels will be a priority for this financial period., which will further our aim of reducing our carbon footprint, as well as reducing costs for the charity, in the long run.

Going concern

The Board is confident that, with the current level of reserves, CEDA will continue to maintain a strong financial position. The budget forecast for the coming year shows a deficit, due to the inflationary pressures, along with an upward pressure on staff salaries. However, because the charity has been well managed and reserves have been added to year on year, there are sufficient funds in reserve to manage this situation without causing financial difficulties for the charity. Plans continue to be reviewed to address the situation to ensure costs are minimised, contracts are renegotiated, and additional income is sourced. Trustees therefore have no material concerns over the charity's ability to continue as a going concern.

Structure, governance and management

Principal Risks and Uncertainties

A risk register is in place which identifies all known and potential risks facing the charity. This is reviewed by the board annually as a matter of course and more frequently as new risks are identified. The main current risks to the charity are:

- Financial uncertainty caused by inflationary pressures coupled with local authority cutbacks and failure to raise contract prices in line with inflation.
- Local authority's financial difficulties leading to cuts in services leading to reduced income.
- The potential for the local authority declaring bankruptcy, resulting in funding loss for all non essential services.
- Cyber attack, loss of data.
- Decrease in support from trusts and foundations due to increased demand form other charities.

Community Equality Disability Action

Trustees' Report

Statement of trustees' responsibilities

The trustees (who are also the directors of Community Equality Disability Action for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 11/07/2024 and signed on its behalf by:



.....
T Smale
Chairman and trustee

Community Equality Disability Action

Independent Auditor's Report to the Members of Community Equality Disability Action

Opinion

We have audited the financial statements of Community Equality Disability Action (the 'charity') for the year ended 31 March 2024, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 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 original financial statements were 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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Community Equality Disability Action

Independent Auditor's Report to the Members of Community Equality Disability Action

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; 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 (set out on page 11), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

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

Community Equality Disability Action

Independent Auditor's Report to the Members of Community Equality Disability Action

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

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the trustees and other management and inspection of the charity's correspondence. We communicated identified laws and regulations throughout our team, and remained alert to any indications of non-compliance throughout the audit.
- The charity is subject to laws and regulations that govern the preparation of the financial statements, including financial reporting legislation, and other charity legislation. The charity is also subject to other laws and regulations where the consequences of non-compliance could have a material impact on the amounts or disclosures within the financial statements, including employment, anti-bribery, anti-money laundering and certain aspects of charities legislation.
- Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In any audit, there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Community Equality Disability Action

Independent Auditor's Report to the Members of Community Equality Disability Action

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. 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 charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....

Stuart Carrington FCA (Senior Statutory Auditor)
For and on behalf of Westcotts (SW) LLP,

Timberly
South Street
Axminster
Devon
EX13 5AD

Date: 02.08.2024

STATEMENT OF **FINANCIAL ACTIVITIES**

Community Equality Disability Action

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	3	2,874	533	3,407	13,724
Charitable activities	4	1,276,742	168,411	1,445,153	1,451,664
Other income	5	23,902	1,976	25,878	20,227
Total income		1,303,518	170,920	1,474,438	1,485,615
Expenditure on:					
Charitable activities	6	(1,328,369)	(214,555)	(1,542,924)	(1,378,573)
Total expenditure		(1,328,369)	(214,555)	(1,542,924)	(1,378,573)
Gains/(losses) on investment assets		4,320	-	4,320	(721)
Net (expenditure)/income		(20,531)	(43,635)	(64,166)	106,321
Transfers between funds		(185)	185	-	-
Net movement in funds		(20,716)	(43,450)	(64,166)	106,321
Reconciliation of funds					
Total funds brought forward		568,809	270,368	839,177	732,856
Total funds carried forward	16	548,093	226,918	775,011	839,177

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 16.

BALANCE SHEET

Community Equality Disability Action

(Registration number: 4693500)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	92,223	110,576
Investments	11	104,794	100,474
		197,017	211,050
Current assets			
Stocks		250	250
Debtors	12	167,793	163,927
Cash at bank and in hand	13	489,804	564,551
		657,847	728,728
Creditors: Amounts falling due within one year	14	(79,853)	(100,601)
Net current assets		577,994	628,127
Net assets		775,011	839,177
Funds of the charity:			
Restricted income funds			
Restricted funds		226,918	270,368
Unrestricted income funds			
Unrestricted funds		548,093	568,809
Total funds	16	775,011	839,177

The financial statements on pages 16 to 34 were approved by the trustees, and authorised for issue on 11/07/2024. and signed on their behalf by:

.....
T Smale
Chairman and trustee

STATEMENT OF **CASH FLOWS**

Community Equality Disability Action

Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash (expenditure)/income		(64,166)	106,321
Adjustments to cash flows from non-cash items			
Depreciation		30,119	13,079
Investment income		(21,050)	(9,263)
		(55,097)	110,137
Working capital adjustments			
Increase in debtors	12	(3,866)	(38,357)
(Decrease)/increase in creditors	14	(20,748)	2,031
Net cash flows from operating activities		(79,711)	73,811
Cash flows from investing activities			
Interest receivable and similar income		21,050	9,263
Purchase of tangible fixed assets	10	(11,766)	(88,611)
Sale of tangible fixed assets		-	732
Gains/(losses) on investment assets		(4,320)	721
Net cash flows from investing activities		4,964	(77,895)
Net decrease in cash and cash equivalents		(74,747)	(4,084)
Cash and cash equivalents at 1 April		564,551	568,635
Cash and cash equivalents at 31 March		489,804	564,551

All of the cash flows are derived from continuing operations during the above two periods.

Community Equality Disability Action

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Charity status

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
The Clare Milne Centre
Emperor Way
Exeter
EX1 3QS

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Community Equality Disability Action meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Community Equality Disability Action

Notes to the Financial Statements for the Year Ended 31 March 2024

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Property improvements	4 years straight line
Equipment	3 years straight line
Fixtures and fittings	15% reducing balance
Motor vehicles	25% reducing balance

Community Equality Disability Action

Notes to the Financial Statements for the Year Ended 31 March 2024

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Community Equality Disability Action

Notes to the Financial Statements for the Year Ended 31 March 2024

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Donations	2,874	533	3,407	13,724
	2,874	533	3,407	13,724

Income from donations and legacies of £3,407 (2023: £13,724) includes £2,874 (2023: £13,724) unrestricted funds and £533 (2023: £-) restricted funds.

Community Equality Disability Action

Notes to the Financial Statements for the Year Ended 31 March 2024

4 Income from charitable activities

	Social Services £	Transport income £	Fee income £	Grant income £	Total 2024 £	Total 2023 £
Activity Hub	249,022	17,414	175,421	74,953	516,810	534,663
Children's Services	211,046	22,762	240,339	52,867	527,014	517,022
Community Services	163,834	5,038	129,390	35,900	334,162	331,484
Bis Net	33,238	34	29,399	4,496	67,167	68,495
	657,140	45,248	574,549	168,216	1,445,153	1,451,664

Income from Charitable Activities of £1,445,153 (2023: £1,451,664) includes £1,276,742 (2023: £1,196,713) unrestricted funds and £168,411 (2023: £254,951) restricted funds.

5 Other income

	Unrestricted General £	Restricted funds £	Total 2024 £	Total 2023 £
Bank interest	21,050	-	21,050	9,263
Apprenticeship funding	-	-	-	6,000
Other income	2,852	1,976	4,828	4,964
	23,902	1,976	25,878	20,227

Other income of £25,878 (2023: £20,227) includes £23,902 (2023: £19,517) unrestricted funds and £1,976 (2023: £710) restricted funds.

Community Equality Disability Action

Notes to the Financial Statements for the Year Ended 31 March 2024

6 Expenditure on charitable activities

	Basis of allocation	Activity Hub Unrestricted	Activity Hub Restricted	Children's Services Unrestricted	Children's Services Restricted	Community Services Unrestricted	Community Services Restricted	Bis Net Unrestricted	Bis Net Restricted	Unrestricted	Restricted	Total 2024	Total 2023
Direct costs													
Staff costs	Direct	286,261	20,633	353,416	4,469	277,124	31,543	58,539	-	975,340	56,645	1,031,985	895,370
Transport	Direct	13,136	108	11,968	7,023	3,424	122	-	-	28,528	7,253	35,781	36,774
Equipment	Direct	-	-	514	136	-	-	-	-	514	136	650	5,011
Session costs	Direct	1,687	4,267	2,377	12,211	3,588	-	-	-	7,652	16,478	24,130	25,302
Premises repairs	Direct	1,867	11,063	544	-	743	-	-	-	3,154	11,063	14,217	11,413
Office costs	Direct	114	372	441	-	2,655	-	349	-	3,559	372	3,931	5,812
Sundry	Direct	(86)	353	796	-	1	4	1,100	-	1,811	357	2,168	3,199
		302,979	36,796	370,056	23,839	287,535	31,669	59,988	-	1,020,558	92,304	1,112,862	982,881
Support costs													
Staff costs	Staff time	49,929	13,557	57,128	15,511	50,107	13,606	9,532	2,587	166,696	45,261	211,957	197,423
Transport	Turnover	2,192	41	2,249	43	1,431	27	283	5	6,155	116	6,271	8,119
Equipment	Turnover	645	670	662	688	421	438	83	87	1,811	1,883	3,694	4,197
Session costs	Turnover	1,301	2,217	1,334	2,276	849	1,448	168	285	3,652	6,226	9,878	11,178
Premises repairs	Usage	21,553	17,439	14,425	11,671	7,184	5,814	2,874	2,326	46,036	37,250	83,286	78,141
Depreciation	Usage	643	10,238	431	10,503	214	6,684	86	1,320	1,374	28,745	30,119	13,079
Loss on disposal	Usage	-	-	-	-	-	-	-	-	-	-	-	732
Office costs	Turnover	14,042	17	13,606	18	8,450	11	1,821	2	37,919	48	37,967	42,006
Sundry	Turnover	764	970	780	995	496	632	98	125	2,138	2,722	4,860	1,671
Legal & professional	Turnover	14,969	-	15,358	-	9,772	-	1,931	-	42,030	-	42,030	39,146
		106,038	45,149	105,973	41,705	78,924	28,660	16,876	6,737	307,811	122,251	430,062	395,692
		409,017	81,945	476,029	65,544	366,459	60,329	76,864	6,737	1,328,369	214,555	1,542,924	1,378,573

Included in premises, repairs/renewals is £53,900 of rental costs. of this, £36,000 is rebated by The Clare Milne Trust and disclosed as voluntary income.

Charitable Activities of £1,542,924 (2023: £1,378,573) includes £1,328,369 (2023: £1,200,739) unrestricted expenditure and £214,555 (2023: £177,834) restricted expenditure.

Community Equality Disability Action

Notes to the Financial Statements for the Year Ended 31 March 2024

7 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2024 £	2023 £
Operating leases - land and buildings	40,000	40,000
Audit fees	6,200	9,900
Depreciation of fixed assets	30,119	13,079
Equipment hire	-	5,925

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

	2024 £	2023 £
Wages and salaries	1,143,236	1,008,701
Social security costs	68,862	59,402
Pension costs	19,921	15,763
	1,232,019	1,083,866

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Central staff	4	4
Direct support staff	39	39
Total full-time equivalents	43	43
Average headcount	100	94

No employee received emoluments of more than £60,000 during the year (2023: Nil).

The total employee benefits of the key management personnel of the charity were £82,648 (2023 - £77,226).

Community Equality Disability Action

Notes to the Financial Statements for the Year Ended 31 March 2024

10 Tangible fixed assets

	Property improvements £	Fixtures and Fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 April 2023	73,828	15,263	220,324	125,680	435,095
Additions	-	3,660	-	8,106	11,766
At 31 March 2024	73,828	18,923	220,324	133,786	446,861
Depreciation					
At 1 April 2023	73,828	11,638	121,185	117,868	324,519
Charge for the year	-	636	24,789	4,694	30,119
At 31 March 2024	73,828	12,274	145,974	122,562	354,638
Net book value					
At 31 March 2024	-	6,649	74,350	11,224	92,223
At 31 March 2023	-	3,625	99,139	7,812	110,576

11 Fixed asset investments

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 April 2023	100,474	100,474
Revaluation	4,320	4,320
At 31 March 2024	104,794	104,794
Net book value		
At 31 March 2024	104,794	104,794
At 31 March 2023	100,474	100,474

Community Equality Disability Action

Notes to the Financial Statements for the Year Ended 31 March 2024

12 Debtors

	2024 £	2023 £
Trade debtors	112,633	142,929
Prepayments	55,160	20,998
	167,793	163,927

13 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	294	-
Cash at bank	96,634	67,689
Short-term deposits	392,876	496,862
	489,804	564,551

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	3,839	4,875
Other creditors	26,539	28,058
Accruals	49,475	67,668
	79,853	100,601

15 Commitments

Capital commitments

The total amount contracted for but not provided in the financial statements was £Nil (2023 - £Nil).

Operating lease commitments

At 31 March 2024 the company had lease payments due under non-cancellable operating leases as set out below:

Operating lease payments due:	Land and Buildings £	Plant and Machinery £	2024 £	2023 £
In less than one year	40,000	4,855	44,855	45,464
Between one and five years	16,667	259	16,926	61,781
	56,667	5,114	61,781	107,245

Community Equality Disability Action

Notes to the Financial Statements for the Year Ended 31 March 2024

16 Funds

	1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains/ (losses) £	31 March 2024 £
Unrestricted funds						
General						
General Funds	240,050	1,303,518	(1,326,995)	(13,660)	4,320	207,233
Designated						
IT infrastructure and modernisation	32,000	-	-	10,000	-	42,000
Redundancy and severance	100,000	-	-	-	-	100,000
Emergency transport	70,000	-	-	-	-	70,000
Fixed assets	6,759	-	(1,374)	3,475	-	8,860
Cost mitigation	55,000	-	-	(5,000)	-	50,000
Environmental and conservation challenges	65,000	-	-	5,000	-	70,000
	328,759	-	(1,374)	13,475	-	340,860
Total unrestricted funds	568,809	1,303,518	(1,328,369)	(185)	4,320	548,093
Restricted funds						
Access All Aerials	1,465	2,171	(1,996)	-	-	1,640
General restricted funds	766	37,432	(37,337)	(861)	-	-
The Mike Ellis Trust	85,129	-	(19,050)	1,270	-	67,349
Music 20-22	-	1,200	(6)	-	-	1,194
Developing Me	12,769	18,900	(31,669)	-	-	-
Sport	754	-	-	(754)	-	-
Restricted capital assets	103,818	-	(28,745)	8,291	-	83,364
D'Oyly Carte	-	3,500	(375)	-	-	3,125
Peter Harrison	14,349	-	(14,349)	-	-	-
Children in Need	9,433	-	(9,433)	-	-	-
DCC	-	5,000	(5,000)	-	-	-
Lottery	18,863	39,513	(34,385)	-	-	23,991
Richer Sounds	236	-	(236)	-	-	-
Acheeva Bed	2,000	6,771	(465)	(8,106)	-	200
Motability	20,786	-	(20,786)	-	-	-
McDonalds	-	6,500	(6,580)	95	-	15
Northbrook	-	7,500	(2,445)	-	-	5,055

Community Equality Disability Action

Notes to the Financial Statements for the Year Ended 31 March 2024

	1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains/ (losses) £	31 March 2024 £
CEDA Celebrates	-	1,283	(1,283)	-	-	-
Edward Gosling	-	10,000	-	-	-	10,000
Garfield Weston	-	30,000	-	-	-	30,000
Flying Leaps	-	1,150	(415)	250	-	985
	270,368	170,920	(214,555)	185	-	226,918
Total funds	839,177	1,474,438	(1,542,924)	-	4,320	775,011

	1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Gains/ (losses) £	31 March 2023 £
Unrestricted funds						
General						
General Funds	159,643	1,229,954	(1,199,456)	50,630	(721)	240,050
Designated						
Property	45,000	-	-	(45,000)	-	-
IT infrastructure and modernisation	32,630	-	-	(630)	-	32,000
Website	50,000	-	-	(50,000)	-	-
Redundancy and severance	100,000	-	-	-	-	100,000
Emergency transport	70,000	-	-	-	-	70,000
Fixed assets	8,042	-	(1,283)	-	-	6,759
Recovery fund	55,000	-	-	(55,000)	-	-
Cost mitigation	-	-	-	55,000	-	55,000
Staff development	20,000	-	-	(20,000)	-	-
Environmental and conservation challenges	-	-	-	65,000	-	65,000
	380,672	-	(1,283)	(50,630)	-	328,759
Total unrestricted funds	540,315	1,229,954	(1,200,739)	-	(721)	568,809
Restricted funds						
Access All Aerials	4,166	980	(3,681)	-	-	1,465
General restricted funds	516	36,250	(36,000)	-	-	766
The Mike Ellis Trust	105,775	-	(20,646)	-	-	85,129
Music 20-22	4,073	2,684	(6,757)	-	-	-
Developing Me	21,073	37,301	(45,605)	-	-	12,769
Sport	754	-	-	-	-	754

Community Equality Disability Action

Notes to the Financial Statements for the Year Ended 31 March 2024

	1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Gains/ (losses) £	31 March 2023 £
Restricted capital assets	27,734	-	(12,528)	88,612	-	103,818
D'Oyly Carte	2,322	-	(2,322)	-	-	-
Peter Harrison	10,217	15,000	(10,868)	-	-	14,349
Children in Need	8,325	10,500	(9,392)	-	-	9,433
DASH	7,586	-	(7,586)	-	-	-
DCC	-	5,000	(5,000)	-	-	-
Lottery	-	34,500	(15,637)	-	-	18,863
Richer Sounds	-	10,811	(1,203)	(9,372)	-	236
Acheeva Bed	-	2,000	-	-	-	2,000
Motability	-	100,635	(609)	(79,240)	-	20,786
	192,541	255,661	(177,834)	-	-	270,368
Total funds	732,856	1,485,615	(1,378,573)	-	(721)	839,177

Purpose of Unrestricted Funds

The IT infrastructure and modernisation fund has been set up to cover the cost of updating the IT systems and costs for maintaining the website.

The designated redundancy and severance reserve has been calculated based on statutory figures with consideration to the likelihood if a number of employees were made redundant.

The emergency transport fund has been set up to replace, repair or hire a vehicle so that services remain unaffected.

The fixed asset designated fund has been set up to cover the write down of assets as the funds are not available to us.

The cost mitigation fund will be used to cover the increased expenditure next year as a result of the cost of living crisis and its inflationary impact on running costs for the organisation.

A fund has been set up to cover environmental and conservation challenges for example the installation of solar panels.

Community Equality Disability Action

Notes to the Financial Statements for the Year Ended 31 March 2024

Purpose of Restricted Funds

Children's Trips
Donations from BBC Children in Need to pay for trips and activities, minibus hire and drivers for the children and young people at CEDA.

General Restricted Funds
Funds received for particular projects within CEDA including a grant from The Clare Milne Trust.

Mike Ellis Trust
Funds received for a 3-year period to support sports and creative activities.

Music 2020-2022
Funds received from Youth Music to provide a range of musical opportunities for children and young people.

Developing me
Funds received to help enable young people to find positive solutions to live fuller and more active lives.

Sport
Funds from Mike Ellis Foundation to hold the disability festival in conjunction with South West Athletics Academy.

Restricted capital assets
Funds received into General restricted funds and a grant received from the Wolfson Foundation to purchase a large accessible minibus.

Access All Aerials
Transferred ownership of cash and equipment of radio show to CEDA.

D'Oyly Carte
Funds received to pay a music practitioner to deliver music therapy.

Peter Harrison
Funds received to fund a part-time sports leader.

Children in Need
Funds received to pay for entrance fees, fuel costs and driver costs for children and young people.

DASH
Heritage Lottery Funding received to fund a project which explores disability access to heritage sites and how this has changed over the years.

DCC
Funds received to support the additional costs caused by the pandemic, of delivering children's services.

Community Equality Disability Action

Notes to the Financial Statements for the Year Ended 31 March 2024

Lottery
Year 1 of a 3 year project which will support the development of Access All Aerials, or radio station which is run by and for disabled people.

Richer sounds
Funds to update the equipment within CEDA's sensory room.

Acheeva Bed
Contribution from David Gibbons Foundation to purchase an Acheeva bed, which will allow a wheelchair user to be comfortable out of their wheelchair whilst still being able to access sessions.

Motability
Provided a grant for a fully electric wheelchair adapted minivan to transport CEDA service users, support driver costs and driver training.

McDonalds
Funds to support the youth service.

Northbrook
Funds to support the youth service through the team training and development.

CEDA Celebrates
Funding to support our annual awards ceremony.

Edward Gosling
Contribution towards a new minibus.

Garfield Weston
Contribution towards the core costs of the charity.

Flying Leaps
Funds to support the adult activity hub activities.

Community Equality Disability Action

Notes to the Financial Statements for the Year Ended 31 March 2024

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	8,860	83,363	92,223
Fixed asset investments	104,794	-	104,794
Current assets	514,292	143,555	657,847
Current liabilities	(79,853)	-	(79,853)
Total net assets	548,093	226,918	775,011

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	6,758	103,818	110,576
Fixed asset investments	100,474	-	100,474
Current assets	562,178	166,550	728,728
Current liabilities	(100,601)	-	(100,601)
Total net assets	568,809	270,368	839,177

18 Financial instruments

Categorisation of financial instruments

	2024 £	2023 £
Financial assets:		
Measured at fair value - investments	104,794	100,474
Measured at transaction price - trade debtors	112,633	142,929
	217,427	243,403
Financial liabilities:		
Measured at transaction price - trade and other creditors	30,378	32,933

19 Related party transactions

There were no related party transactions in the year (2023: None).



cedaonline.org.uk

CEDA is a registered charity 1096528

COMMUNITY EQUALITY DISABILITY ACTION

England & Wales - Charity number 1096528

Accounts

Community Equality Disability Action
(A Company Limited by Guarantee)

Charity No: 1096528
Company No: 4693500

Trustees Report and Financial Statements

Year Ended 31 March 2023

Community Equality Disability Action

Year Ended 31 March 2023

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Community Equality Disability Action

Report of the Chair

Year Ended 31 March 2023

"Life isn't about waiting for the storm to pass - it's about learning to dance in the rain".
This well known quote from Vivian Greene has been prominently displayed in our kitchen for many years. It feels particularly apt these days for dealing with the many and varied challenges that continue to face us all. Those challenges and problems I identified in last year's annual report are still valid today. Whilst COVID numbers have reduced there is still a high number of cases and this does potentially affect CEDA more than most organisations.

Inflation and the costs of energy and food remain stubbornly high. Some forecasts identify these as likely to be issues until perhaps 2030. Thus, the storm is not likely to pass in the next two or three years.

The good news is that CEDA will always be striving to "dance in the rain" – and sometimes even literally! CEDA is blessed with staff who have the ideal blend of skills, enthusiasm and energy and who deliver support for the hundreds of individuals coming to us. As well as core services like the activity hub, youth and community services we continue to be innovative and creative in developing other services like BIS-net, Access All Aerials and sport, music and art. Anyone walking through the Princesshay shopping centre a few weeks back would be so impressed by the quality of the CEDA artwork on display there.

As well as the important service and project delivery CEDA is fortunate that the many individuals providing those critical "back office" activities have again been able to "keep the ship afloat". That is no mean feat when fundraising, dealing with the statutory services and having resilient finances and governance remains challenging whilst the care sector is still grossly underfunded.

As I write this CEDA currently has almost a full complement of staff – something not seen for a while. If we can continue like this, I am optimistic that our CEDA activities will support those who need help for a long time to come. So we are definitely "dancing in the rain ".

Trevor Smale
Chair to the Board of Directors

Community Equality Disability Action

Trustees Report

Year Ended 31 March 2023

The trustees are pleased to present their annual Trustees' Report together with the financial statements of the charity for the year ending 31 March 2023 which are also prepared to meet the requirements for a Directors' Report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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).

Objectives and Activities
We will work with disabled people to become visible and valued members of society and to live the life they have chosen for themselves.

Our objectives are:

- To increase users' independence and empower adults, children and young people to make choices and take control of their own lives
- To develop people's knowledge and skills so they are supported to live the life they have chosen for themselves
- To actively promote inclusion, overcoming barriers and achieving equality for Disabled People
- To develop play, social skills and short breaks for children and young people to broaden experiences towards independence.

To achieve these aims CEDA is committed to listening to and understanding our users, their families and professionals through consultation, being forward thinking, and by being person centred. CEDA will provide:

- Activities within the Clare Milne Centre
- Person Centred Planning
- One to one advice and guidance
- Enabling services
- Holidays and short breaks
- Social club
- Children and Young People services
- A voice for disabled people to share their thoughts and experiences via a radio station
- Arts, culture and creative development
- Therapeutic input for families and professionals to understand and adapt their approaches to individuals who have autism, learning disabilities or unsafe behaviours

Community Equality Disability Action

Trustees Report

Year Ended 31 March 2023

Our services are:

- Activity Programme for adults
- Youth Service – Holiday, Saturday and After School Clubs
- Community – Enabling and Short Breaks
- Developing Me – Person Centred Planning
- Behaviour Interventions and Support Network (Bis-net)
- Access All Aerials Radio broadcasting

Achievements and Performance

As the Covid 19 pandemic becomes a distant memory its impact was still rippling through CEDA during this reporting period. Masks were finally discarded in January 2023 and, at long last, covid was no longer disrupting our work. Activities, trips, friendships and learning opportunities all returned to normal and we were in a position to create the next exciting chapter in CEDA's history.

Activity Hub

The Activity Hub has been a busy service, working with over 53 people, offering around 26 different sessions each week. Sessions are chosen by the service users each term and have ranged from heritage, radio broadcasting and independent living skills to dance-ribbons sensory sound and movement. Recent drumming workshops have been a firm favourite with increasing numbers of people attending each week to enjoy the vibrant and fun filled activity. There is a high demand for places, especially for individuals with very complex needs and we are anticipating an influx of demand in July as young adults transition from school into adult services.

Stephen's story
Stephen's parents passed away and he found himself living with his brother and his family in a strange home, in a different part of the country, away from everything he knew. When he first came to CEDA he was often upset and overwhelmed with everything that was going on around him, this led him to become very withdrawn. As the weeks passed the team noticed small but significant changes in Stephen. They noticed that when Stephen was sitting alongside his peers he was actively listening and it became clear that he was beginning to take notice in what was going on around him. Stephen began smiling and laughing, showing that he appreciated all the fun and banter going on. With encouragement from the team his confidence began to grow and he began to join in with the activities.

Stephen found a love of sports and quickly became the first to join the sport sessions each week, running up the stairs, ready to participate in all the activities. He was accomplishing things that he had previously seemed disinterested in and his family talked about the changes that they had seen in him, especially on his CEDA days.

Community Services

Our Community Services continues to support service users to access a wide range of activities out in the community. Each service user will have identified outcomes that they would like to achieve; this can vary from staying fit and healthy; developing or maintaining social skills or developing work skills. Over this reporting period we have delivered an average of 270 hours of 1:1 support each week.

Ollie's Story

Ollie has been accessing The Donkey Sanctuary since May 2022 to undertake 6 week blocks of work experience; he is now on his third block. During this time Ollie has grown in skills and confidence. Ollie listens and shows understanding of safety instructions. He signs 'calm' before he enters the donkey pens and remembers to step away from the donkeys when they walk away. Ollie has learnt how to groom the donkeys, which he does very gently, remembering to stand to the side and not behind - just in case they kick! After being shown, Ollie learnt how to put on a head collar and began to do this independently, working out for himself how to do the buckles and fastenings. Ollie loves leading the donkeys around the yard and has learnt to use his head to lead the way, rather than looking at the donkeys. Ollie has done brilliantly at keeping the yard clean, and this, by far, seems to be his favourite job! He learnt how to muck out the stables on his first session, and from then he independently chooses the tools he needs for this, and he puts them away at the end. Ollie loves to give the donkeys a hug every time he sees them and is really gentle and serene around them, which is so lovely to see. Ollie's communication has improved over the past year. Everyone loves having him at the Sanctuary, he is such a helpful, caring young man who is thriving in this environment.

Youth Services

The youth services continue to operate Holiday, Afterschool and Saturday clubs and demand for these activities continues to grow. The young people who attend the clubs are aged 5 to 21 and are able to come together to have fun, to make friends and to build confidence and self-esteem. The clubs have been supported with grants from BBC Children in Need and Devon County Council Small Grants Scheme, which have created a budget to pay for trips and activities for the children and young people. The young people have enjoyed trips out to tourist attractions, beaches, woodland, parks and countryside as well as participating in a range of musical and sporting activities.

Robert's story

Following the pandemic, Robert hadn't attended anything outside of the home, with the exception of school, for over 2 years. When he came to visit CEDA he was extremely anxious and refused to leave his mum and dad's side or take part in any activities. His parents were initially worried that he wouldn't ever adjust and feel comfortable at CEDA without them. We worked together to plan a number of shorter sessions for Robert and his parent to come into CEDA and work with the same enabler each time. Over time, he built a relationship with the enabler and was able to spend short periods playing with mum just outside of the room, then downstairs and then in the car. Eventually Robert was able to stay the whole day at CEDA without his parents. He now comes regularly without any anxiety and experiences all that we have to offer, with a thumbs up and a smile. His parents emailed to say "Can I just say thank you so much for persevering with Robert when he initially came to you. He loves his time with you all and you have made such a difference to us as a family."

Behaviour Interventions Service – BIS-NET

Bis-net can make a real difference to family lives. Through our work we remind a parent how they really are the experts in understanding their own child. We deliver more expert knowledge around understanding neurodiversity and help parents to be objective in their role. However, it is only once parents recognise that they feel validated, listened to, and get to parent in a way that is the right fit for them that we start to see some great outcomes.

As well as offering long term support, we also offer a 7 session course. During these sessions we focus on; creating a behaviour support plan; developing parents' understanding of their child or young person's diagnosis or traits; providing therapeutic support to parents and families and provide guidance to parents around interactions and relationship building with their child or young person.

Emily's Story

"My name is Emily and I'm a mum.

I have a child called Kate who is on a working diagnosis for ASD. When we found out that professionals and the school suspected Autistic Sprectrum Disorder, ASD, it was a shock to us both. I knew nothing about ASD just what I'd heard in the media and Kate to me did not display the signs. I couldn't understand why ASD was suspected. Over time I learned there's more to ASD than people think, and Kate's behaviours and responses actually started to make sense. There was still so much to understand in this very wide spectrum which ranges with age, gender and life experiences. Therefore, it's not a specific diagnosis but a personal diagnosis, as all children with ASD are different.

That's what's so good about working with Bis-net. You can discuss the different behaviours and responses your child is struggling with that are unique to your child with a professional. Bis-net really helped me understand why my child may be demonstrating certain behaviours and responses and helped me understand and know how to act. Kate and my relationship improved dramatically the more I understood her. It gave me confidence as a parent to help and nurture my child with her difficulties.

One example is the recent mock exam my child had to sit. With Bis-net's guidance and communicating with the school, we were able to understand the anxiety and pressure Kate was facing around that day, why she was displaying certain behaviours and therefore able to give her plenty of space accompanied with reassurance to help ease this in the follow up to the day. On the day we were able to ensure structure was in place for Kate and she had helpful resources which were tailored to her such as where she was seated and the option to take sensory breaks. She got through the exam with no incident.

I highly recommend Bis-net to any parent who like me had no idea where to start, that having a professional's help, support and advice from Bis-net is really essential to confident parenting, helping understand ASD and maintaining a healthy relationship, the one which matters most, the one with your child."

Emily
Mum of 'Kate'

Partnerships

We have been working with Princesshay this year as their Charity Partner. Throughout the partnership we have worked on many events including one of the most popular and exciting elements; creating a float for the Exeter carnival. The float was sponsored by Princesshay and featured the real Mother and Father Christmas and won 3 prizes! On another occasion, service users undertook an audit of Princesshay's shops and created a video of their findings, this was launched to coincide with Purple Tuesday – an awareness day around the shopping experience of disabled customers. Over the Christmas period CEDA also designed and created decorations for a Christmas tree which was proudly displayed in Princesshay. To mark the end of our year-long partnership with Princesshay we created a pop-up gallery to showcase artwork created by CEDA artists. The exhibition lasted for 3 weeks and attracted lots of attention, so much so, that we have now been commissioned to put on a month-long exhibition at Exeter Cathedral in June 2023.

Access All Aerials

In September 2022 CEDA secured a 3 year funding grant from Reaching Communities to support us to develop and run a radio station. The outcomes of the project include creating paid employment opportunities for disabled people to work in the broadcasting industry; to launch a DAB service and to secure an accessible studio space. The radio station helps to build the profile of disabled DJs, as well as promoting the work of the charity and its partners. 15 disabled DJs have hosted a range of radio shows across the reporting period, supported by a large team of volunteers. The station has taken advantage of opportunities to broadcast from the community, including a 3 week slot in Princesshay at the pop-up exhibition; from Exeter Quay to report on and interview members of the Commonwealth torch relay team, as it passed through Exeter and from Cathedral Green during the Queen's Jubilee celebrations.

Sport

CEDA received 2 year funding from The Peter Harrison Foundation which has been used to create the post of Sports Leader within CEDA. Across all services we have seen an increase in people becoming more physically active which is having a positive impact on the mental health and well-being of participants. Service users have accessed a wide range of sporting activities with football, basketball, swimming and sailing remaining firm favourites.

We hosted a 'Have A Go' event at Exeter Arena with South West Athletics, where people of all abilities were encouraged to come along and try a range of events. 150 people came to the event where wheelchair racing, shot put and boccia were very popular. The day was possible thanks to a donation from the Mike Ellis Trust, who made a donation to CEDA in 2020 to support disabled people to access a range of sports and creative opportunities.

Heritage Project

This project was funded by the National Lottery's Heritage Fund. The aim of the project was to identifying and highlight the range of heritage sites which are accessible and disability friendly, to disabled people who live, work or visit the southwest region. Early into the project a group of disabled adults signed up to be a part of the research team for the DASH project. They decided how the heritage locations we went on to study would be chosen, plan how we could engage with members of the public and write the scripts for the final podcasts.

It was decided to break the region up into North Devon, South Devon, East Devon, Exeter and the Moors. This gave us five clear areas to explore and five themes for the podcast series. We spent three months looking at each region of Devon, researching, visiting and capturing the thoughts and feeling of others.

Project Statistics:

- 8 podcasts produced
- 4,300 listens
- 24 participants
- 30 contributors
- 16 locations visited
- 450 miles travelled

Developing Me

The Henry Smith Charity awarded CEDA a 3-year grant which aims to support disabled individuals to change things in their lives with help from Developing Me workers. We are now in the final year of the project, which has helped many individuals make changes, big and small. We have supported 103 individuals to achieve 427 outcomes. The outcomes including supporting families to find positive solutions to unsafe behaviours, much of which has been made significantly worse because of poor mental health and mental health support; supporting with travel training; making decisions about life after school; supporting with volunteering opportunities; understanding bereavement and dealing with loss; supporting an individual to manage the changes of accommodation and location; improving money skills and supporting individuals to understand and negotiate their way through the benefit system.

Frank

Frank has held a long term desire to move from his parents home, not only to live a more independent life near his girlfriend but he also recognised his need to plan for the future as his parents got older. With his developing me worker, Frank had completed his person centred plan and identified his dream home. This year that dream was within touching distance with all plans full steam ahead to move into supported living, just a few doors away from his girlfriend. Unfortunately, right at the last minute, it all fell through. It was back to the drawing board.

At the same time, circumstances within the home changed and there was an immediate need for more support. We were able to provide support and guidance at this crucial time, reducing stress and anxiety and supporting to find practical solutions in the short term.

We have also been able to support him in finding alternative future living and ensuring the right things have been put in place to meet his 24 hour support needs and make it successful. Its not as close to his girlfriend as he would have hoped but it's a positive move in the right direction.

Financial review

Following 2 years of Covid uncertainty we entered an economically difficult period where the war in Ukraine has led to fuel inflation, instability and escalating inflation across the UK. This coupled with staff shortages and increasing pressures to increase staff salaries led to another year of uncertainty. Fortunately, CEDA held an existing fuel contract for 9 of the past 12 months and was greatly protected from the negative impact of the increases for these months. However, we will be subject to these increases going forward.

Our budgeted forecast for the year was a deficit of around £45,000. Thanks to the various funders who have supported CEDA this year, general savings made within the business, increases in service delivery and savings made in salary expenditure because of recruitment difficulties, we have managed to end the year with a surplus of £28,000 on unrestricted funds. We are now fully staffed, many of the funded projects will end and we will be exposed to anticipated increased fuel costs of at least £12,000 over the next reporting period; all of these factors will put new pressures on budgets and, once again, we are forecasting a deficit of £40,000 for the next period, which will have to be met from CEDA's reserves.

CEDA is still committed to the continual review and improvement of services; resources have been set aside for further staff development and new funding opportunities are being sought for projects that will enhance the outcomes of those that we support.

Principal Risks and Uncertainties

A risk register is in place which identifies all known and potential risks facing the charity. This is reviewed by the board annually as a matter of course and more frequently as new risks are identified. The main current risks to the charity are:

- Recruitment - whilst things have improved a major concern is the continued difficulties the social care sector are still experiencing in recruiting staff. Many people have left the Health and Social Care sector which has resulted in a shortage of suitable candidates, not only for CEDA but for the whole sector. Service cancellations and reduced capacity for new referrals will have a financial impact on the charity as well as potentially damaging its reputation.

- The inflationary pressures being experienced in the economy have led to real terms cuts to contract income, which will have an impact on CEDA's ability to increase staff salaries in line with inflation, which could lead to a new recruitment crisis.

- The possibility of new austerity measures which could impact on the volume of service contracts and therefore a drop in income.

Investment Policy

The Trustees may, in accordance with the Memorandum of Association:
"Deposit or invest funds in any manner (but to invest only after obtaining advice and having regard to the suitability of investments and the need for diversification)."

During this period CEDA held its working capital in a combination of bank current accounts and deposit accounts. In addition CEDA holds £100,474 of its reserves in an investment account with Charifund.

Reserves Policy

The Board of Trustees has established this reserves policy in order to ensure that:

1. There are adequate funds available to meet the contractual needs of the organisation.

2. There are adequate funds available to meet any obligations incurred through a grant or commissioning agreement.

3. The organisation has sufficient working capital to enable it to efficiently deliver contracts for our clients and potential clients and to undertake initiatives and developments in line with our objectives.

4. There are adequate funds available to meet all contingent liabilities, including legal obligations, should the charity be wound up (e.g. redundancy).

5. There are adequate funds available to enable the charity to be wound up in an orderly fashion should this become necessary.

In normal times, taking into account the risk, sustainability, and the variability of CEDA's income, the Board of Trustees has established a policy whereby the unrestricted funds held by the charity should be between 3 and 6 months' operating costs. Of this, the board aims to hold 2 months of free reserves (unrestricted funds, not designated or invested in tangible fixed assets).

The charity currently has 6 months expenditure held in unrestricted reserves therefore hitting the target set. At this level, and in normal circumstances, the trustees believe that they would be able to continue the current activities of the charity in the event of a significant drop in income. It would obviously be necessary to consider how the funding would be replaced or activities changed.

In light of the heightened risk of a significant fall in income coupled with the increased cost of service provision due to the current economic climate, the Board will review the reserves position regularly. Decisions as to how unrestricted reserves are drawn down will be taken by the Board.

At 31 March 2023 there were unrestricted reserves of £568,809, of which £6,758 is held in tangible fixed assets. This leaves £562,051 of funds which are readily available. The Trustees are aware of various financial pressures on the charity's income over the coming period and in addition to the designated fixed asset fund, have designated £322,000, of which £100,000 is for redundancy and severance reserves, £70,000 is for an emergency transport fund, to replace, repair or hire a vehicle so that services remain unaffected; £32,000 is required to update the IT systems across the charity; £55,000 to cover the inflationary pressures and instability of funding and £65,000 to support environmental and conservation challenges, for example the installation of solar panels. Last year we had designated £50,000 for a new website, this has been gifted to us and has therefore been removed as a designated item. This leaves £240,050 of 'free' reserves, which is 2.4 months of running costs as per our policy but takes into consideration and provides for any further impacts from the current economic and inflationary pressures.

Board Effectiveness

The Board meet quarterly as well as holding additional meetings to review budgets and agree strategic development for the charity, as required. Commitment from the Trustee Board continues to be excellent with meetings well attended and contributions from all.
The Board are looking to recruit further members in the coming year and are particularly interested in seeking representation from the Disabled community, law sector and those with an interest in the environment.

Going Concern

The Board is confident that, with the current level of reserves, CEDA will continue to maintain a strong financial position. The budget forecast for the coming year shows a deficit, due to the inflationary pressures, along with an upward pressure on staff salaries. However, because the charity has been well managed and reserves have been added to year on year, there are sufficient funds in reserve to manage this situation without causing financial difficulties for the charity. Plans continue to be reviewed to address the situation to ensure costs are minimised, contacts are renegotiated, and additional income is sourced. Trustees therefore have no material concerns over the charity's ability to continue as a going concern.

Grants Received

Clare Milne Trust – grant for maintaining the Clare Milne Centre
BBC Children In Need 2022-23 – 1 year funding for trips and activities for children and young people
Henry Smith Charity – 3 year funding for Developing Me Project, supporting disabled people to make changes, transitions, and challenges in the lives
Peter Harrison – 2nd year funding to employ a part time Sports Leader
DCC Small Grants Scheme – additional funding to support youth services costs for additional premises during lockdown periods, trips, drivers costs and fuel costs
Exeter Dispensary Charity – funds to update sensory room
Richer Sounds Foundation – funds to update the sensory room
Motability – Funds to purchase new adapted minivan, driver salary and training
Roger and Jean Jefcoate Trust – Unrestricted grant
Reaching Communities – 3 year grant to operate Access All Aerials radio station
David Gibbons Foundation – Contribution for Acheeva bed
Various donations from friends, families, and community organisations

Our Plans for the Future

Inflationary pressures on salaries, utility bills and operating costs will create a challenging environment for the charity in the next 12 months. However, CEDA is resilient, last year's recruitment difficulties have eased, and we now have a fantastic team who are determined to create even bigger and better opportunities for those that we support.

Following the recent staffing difficulties that have been experienced we are keen to review the charity's culture and operations in order to create one of the happiest workforces in the country.

With the Reaching Communities grant that we received we will be looking at growing our Radio shows, offering a DAB service for the first time and giving disabled people a bigger platform from which to share their experiences.

Thanks to Motability we have replaced one vehicle from within our fleet but are hoping to secure additional funding to replace one of the larger minibuses.

Bis-net services is providing an excellent service to a number of families across the county, our hope is to extend the scope of the service and to run family workshops on low demand parenting, we also hope to expand the team so that we are able to help more families.

Music opportunities have been missing over the past 12 months and is being asked for once again. We will be looking for funding opportunities to reintroduce music practitioners and music opportunities for participants to engage with again.

Community Equality Disability Action

Trustees Report

Year Ended 31 March 2023

Reference and Administrative Details

Charity Registered number	1096528
Registered company number	4693500
Patrons	Roger Jefcoate CBE DL
Registered Office	The Clare Milne Centre Emperor Way Exeter EX1 3QS
Bankers	Bank of Scotland 33 Old Broad Street London BX2 1LB
Auditors	PKF Francis Clark Centenary House Peninsula Park Rydon Lane Exeter EX2 7XE
Solicitors	Tozers LLP Broadwalk House Southernhay West Exeter EX1 1UA

Trustees
The trustees who served during the year and subsequently were:

Mr M Banfield
Ms R Davison
Mr S Keable
Ms H Holt (Treasurer)
Mr M Picken
Mr T Smale (Chair)
Mrs N Hallam
Mr A Punter
Ms Jo Osgood (appointed 19 October 2022)

Chief Executive Officers
Diana Cole
Renata Colley

Community Equality Disability Action

Trustees Report

Year Ended 31 March 2023

Statement of Trustees Responsibilities

The trustees (who are the directors of Community Equality Disability Action for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that 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 Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Statement as to Disclosure of Information to Auditors

So far as the trustees are aware, there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charity's auditor is unaware; and the trustees, having made enquiries of fellow directors and the charity's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD

T Smale 14/8/23

T Smale (Chair) - Trustee

Independent Auditors' Report to the Trustees of Community Equality Disability Action

Year Ended 31 March 2023

Opinion

We have audited the financial statements of Community Equality Disability Action (the "Charity") for the year ended 31 March 2023 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 directors' 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 original financial statements were authorised for issue.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, (which includes the directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or

we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 14, the trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of our audit planning we obtained an understanding of the legal and regulatory framework that is applicable to the entity and the sector in which it operates to identify the key laws and regulations. Key laws and regulations identified were the Companies Act 2006, tax legislation, safeguarding and irregularities relating to the protection of data and health and safety.

We also considered management's manipulation incentives and opportunities for fraudulent overstatement of profit, and fraud risk more generally.

Based on this we designed our audit procedures to identify irregularities. Our audit procedures involved the following:

- Review of Trustees meeting minutes for irregularities with laws and regulations;
- Review of Ofsted reports and safeguarding policy;
- Review of any health and safety incidents that have been reported under the Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013 ("RIDDOR") during the period;
- Review of any controls in relation to GDPR and enquiries of management as to the outcome of any reportable breaches;
- On a sample basis confirmed that expenditure was properly authorised and made in accordance with the terms of the relevant fund;
- Auditing the risk of management override of controls, including through testing journal entries and other ajdustments for appropriateness, and evaluating he business rationale of significant transactions outside the normal course of business; and
- Review of financial statement disclosures and testing to support documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements. This risk increases the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements as we are less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our Report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

PKF Francis Clark

Neil Hitchings
Senior Statutory Auditor
For and on behalf of
PKF Francis Clark
Centenary House
Peninsula Park
Rydon Lane
Exeter
EX2 7XE

Date 15 August 2023

Community Equality Disability Action

Statement of Financial Activities (including the income and expenditure Account)

Year Ended 31 March 2023

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
Income from					
Donations and legacies	2	13,724	-	**13,724**	2,804
Charitable activities	3	1,196,713	254,951	**1,451,664**	1,138,224
Other income	4	19,517	710	**20,227**	15,209
Total income		1,229,954	255,661	**1,485,615**	1,156,237
Expenditure on					
Charitable activities	5	1,200,739	177,834	**1,378,573**	1,205,024
Total expenditure		1,200,739	177,834	**1,378,573**	1,205,024
Net gain/(loss) on investments		(721)	-	**(721)**	1,195
Net (expenditure)/income		28,494	77,827	**106,321**	(47,592)
Transfers between Funds		-	-	**-**	-
Net Movement in Funds		28,494	77,827	**106,321**	(47,592)
Reconciliation of Funds:					
Fund Balances Brought Forward		540,315	192,541	**732,856**	780,448
Fund Balances Carried Forward		568,809	270,368	**839,177**	732,856

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

Community Equality Disability Action

Balance Sheet

Year Ended 31 March 2023

	Note		2023 £		2022 £
Fixed Assets					
Tangible fixed assets	9		**110,576**		35,776
Investments	10		**100,474**		101,195
			211,050		136,971
Current Assets					
Stocks		**250**		250	
Debtors	11	**163,927**		125,570	
Cash and cash equivalents	19	**564,551**		568,635	
		728,728		694,455	
Creditors					
Amounts falling due within one year	12	**100,601**		98,570	
Net Current Assets			**628,127**		595,885
Net Assets			**839,177**		732,856
Reserves					
Designated		**328,759**		380,672	
Undesignated		**240,050**		159,643	
Unrestricted funds	15		**568,809**		540,315
Restricted funds	16		**270,368**		192,541
Total Funds			**839,177**		732,856

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved by the board of trustees on 14 August 2023 and were signed on their behalf by

T Smale

Mr T Smale

Company Number: 4693500

Community Equality Disability Action

Statement of Cash Flows

Year Ended 31 March 2023

	Note	2023 £	2022 £
Cash (used in)/provided by operating activities	18	**75,264**	(67,542)
Cash flows from investing activities			
Purchase of property plant and equipment		**(88,611)**	-
Purchase of investments		**-**	(100,000)
Interest received		**9,263**	1,101
Cash (used in)/provided by investing activities		**(79,348)**	(98,899)
Changes in cash and cash equivalents in the reporting period		**(4,084)**	(166,441)
Cash and cash equivalents at the beginning of the reporting period		**568,635**	735,076
Cash and cash equivalents at the end of the reporting period	19	**564,551**	568,635

1. Accounting Policies

General Information
The charity is incorporated in England and Wales. Details of the registered office can be found in the reference and administrative section of the trustee's annual report.

Accounting Convention
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 Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Basis of Preparation
The Board have reviewed budgets prepared for the year to 31 March 2024 and the key assumptions made in setting those budgets and are confident that with the current reserves level and the plans that have been put in place to meet the needs of our users and commissioners, CEDA will continue to maintain a strong financial position. Trustees therefore have no material concerns over charity's ability to continue as a going concern for at least the next 12 months.

The functional currency of Community Equality Disability Action is considered to be Pounds Sterling as that is the currency of the primary economic environment in which the charity operates.

The accounts have been prepared under the historical cost convention as modified by the revaluation of investments.

Fund Accounting

The funds held by the charity are:

Unrestricted Funds
These are general funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated Funds
These are unrestricted general funds earmarked by the trustees for particular purposes.

Restricted Funds
These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

Income

Donations and Investment Income
Donations and investment income are recognised in the year in which they are receivable.

Grants Receivable
Subject to the following, grants are credited as income in the year in which they are receivable. Grants received for specific purposes are accounted for as restricted funds. Grants are not recognised as receivable until any conditions for receipt have been complied with. Where donor-imposed restrictions apply to the timing of the related expenditure as a pre-condition for its use the grant is treated as deferred income until those restrictions are met.

Social Services Income and Private Attendance Fees
Such resources are recognised on an accruals basis when the relevant service is performed. Any income not utilised in the year is carried forward to the next period and is shown as deferred income, included in other creditors, in the accounts.

1. Accounting Policies (continued)

Coronavirus Job Retention Scheme (CJRS)

CJRS income is recognised when it is receivable. CJRS income is accounted for as unrestricted funds and recognised in other income.

Expenditure

Charitable Activities

Charitable expenditure includes all expenditure incurred in schemes run in pursuance of the company's objectives under its constitution, including the direct costs of supporting these activities, including staff and establishment expenses. Other overhead costs are separately analysed and shown as support costs.

Support Costs

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out by the office administration staff. Costs are allocated based on an estimate of the time spent by staff on these activities.

Pension Costs

The charity operates a pension scheme for the benefit of employees. The amount charged in the financial statements represents the contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as accruals in the balance sheet.

Tangible Fixed Assets and Depreciation

Tangible fixed assets in excess of £1,000 are capitalised at cost. Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful economic lives as follows:

- Property improvements — 4 years straight line
- Equipment — 3 years straight line
- Fixtures and fittings — 15% reducing balance
- Motor vehicles — 25% reducing balance

VAT

The charity is not registered for Value Added Tax, and the cost of irrecoverable VAT is, therefore, included within the relevant expenditure headings.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. The charity currently holds trade and other debtors and creditors.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure.

2. Donations and Legacies

	2023	2022
	£	£
Donations	**13,724**	2,804

Income from donations and legacies of £13,724 (2022: £2,804) includes £13,724 (2022: £2,804) unrestricted funds and £nil (2022: £nil) restricted funds.

3. Analysis of Income from Charitable Activities

	Social Services £	Transport Income £	Fee Income £	Grant Income £	Total 2023 £	Total 2022 £
Activity Hub	270,558	14,927	149,701	99,477	**534,663**	340,312
Children's Services	156,276	23,193	262,550	75,003	**517,022**	416,431
Community Services	112,426	5,869	140,923	72,266	**331,484**	327,036
BIS NET	30,520	11	29,759	8,205	**68,495**	54,445
	569,780	44,000	582,933	254,951	**1,451,664**	1,138,224

Income from Charitable Activities of £1,451,664 (2022: £1,138,224) includes £1,196,713 (2022: £1,019,152) unrestricted funds and £254,951 (2022: £348,527) restricted funds.

4. Other Income

	2023 £	2022 £
Bank Interest	**9,263**	1,101
CJRS grant income	**-**	2,428
Devon County Council PPE Covid-19 income	**-**	11,152
Apprenticeship funding	**6,000**	-
Miscellaneous income	**4,964**	528
	20,227	15,209

Other income of £20,227 (2022: £15,209) includes £19,517 (2022: £14,789) unrestricted funds and £710 (2022: £420) restricted funds.

Community Equality Disability Action

Notes to the Financial Statements

Year Ended 31 March 2023

5. Charitable Activities

	Basis of allocation	Activity Hub Unrestricted	Activity Hub Restricted	Children's Services Unrestricted	Children's Services Restricted	Community Services Unrestricted	Community Services Restricted	Bis Net Unrestricted	Bis Net Restricted	Total Unrestricted	Total Restricted	2023 Total	2022 Total
Direct costs													
Staff costs	Direct	253,548	7,770	320,326	2,027	220,853	45,217	45,629	-	**840,356**	**55,014**	**895,370**	782,908
Transport	Direct	12,239	-	12,646	1,746	9,740	388	15	-	**34,640**	**2,134**	**36,774**	31,490
Equipment	Direct	657	206	800	3,348	-	-	-	-	**1,457**	**3,554**	**5,011**	1,945
Session costs	Direct	1,333	2,701	2,291	14,327	4,650	-	-	-	**8,274**	**17,028**	**25,302**	21,326
Premises, repairs/renewals	Direct	2,161	8,050	602	-	600	-	-	-	**3,363**	**8,050**	**11,413**	14,736
Office costs/subscriptions	Direct	50	710	59	2,023	2,941	-	29	-	**3,079**	**2,733**	**5,812**	5,153
Sundry	Direct	1,288	(119)	1,054	-	976	-	-	-	**3,318**	**(119)**	**3,199**	951
		271,276	19,318	337,778	23,471	239,760	45,605	45,673	-	**894,487**	**88,394**	982,881	858,509
Support costs													
Staff costs	Staff time	49,351	8,631	60,441	10,570	50,035	8,751	8,627	1,509	**168,454**	**29,461**	**197,915**	190,709
Transport	Turnover	2,799	210	2,677	201	1,726	130	350	26	**7,552**	**567**	**8,119**	5,259
Equipment	Turnover	1,329	227	1,271	217	819	140	166	28	**3,585**	**612**	**4,197**	989
Session costs	Turnover	2,424	1,719	2,319	1,644	1,494	1,060	303	215	**6,540**	**4,638**	**11,178**	7,628
Premises, repairs/renewals	Usage	18,125	18,459	12,130	12,354	6,042	6,153	2,417	2,461	**38,714**	**39,427**	**78,141**	72,646
Depreciation	Usage	601	4,372	402	4,182	200	2,695	80	547	**1,283**	**11,796**	**13,079**	12,298
Loss on disposal	Usage	-	271	-	260	-	167	-	34	**-**	**732**	**732**	-
Office costs	Turnover	15,099	599	14,013	573	8,884	369	1,902	75	**39,898**	**1,616**	**41,514**	36,608
Sundry	Turnover	400	219	383	210	247	135	50	27	**1,080**	**591**	**1,671**	1,537
Legal & Professional	Turnover	14,508	-	13,878	-	8,944	-	1,816	-	**39,146**	**-**	**39,146**	18,841
		104,636	34,707	107,514	30,211	78,391	19,600	15,711	4,922	**306,252**	**89,440**	**395,692**	346,515
		375,912	54,025	445,292	53,682	318,151	65,205	61,384	4,922	**1,200,739**	**177,834**	**1,378,573**	1,205,024

5. Charitable Activities (continued)

Included in premises, repairs/renewals is £53,350 of rental costs. of this, £36,000 is rebated by The Clare Milne Trust and disclosed as voluntary income.

Charitable Activities of £1,378,573 (2021: £1,205,024) includes £1,200,739 (2022: £1,071,069) unrestricted expenditure and £177,834 (2022: £133,955) restricted expenditure

6. Staff Costs

	2023 £	2022 £
Wages and salaries	**1,008,701**	892,339
Social security costs	**59,402**	48,014
Pension costs	**15,763**	12,760
	1,083,866	953,113

During the year no employee received emoluments exceeding £60,000.

Key Management Personnel remuneration totalled £77,226 (2022: £71,483).

The average full time equivalent number of employees during the year was:

	2023 No	2022 No
Central staff	**4**	5
Direct support staff	**39**	35
Total full-time equivalents	**43**	40
Average headcount	**94**	107

7. Related Party Transactions and Trustees Remuneration and Expenses

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or to any person known to be connected with any of them.

No expenses for transport have been reimbursed to trustees in the year.

There were no related party transactions during the year.

8. Net Incoming Resources for the Year

This is stated after charging:	2023 £	2022 £
Depreciation	**13,079**	12,298
Auditors' remuneration	**9,900**	9,073
Equipment hire	**5,925**	3,656
Operating lease costs – land and buildings	**40,000**	40,000

9. Tangible Fixed Assets

	Property Improvements £	Equipment £	Fixtures and Fittings £	Motor Vehicles £	Total £
Cost					
At 1 April 2022	73,828	146,145	15,701	154,085	**389,759**
Additions	-	9,372	-	79,239	**88,611**
Disposals	-	(29,837)	(438)	(13,000)	**(43,275)**
At 31 March 2023	73,828	125,680	15,263	220,324	**435,095**
Depreciation					
At 1 April 2022	73,828	146,145	11,591	122,419	**353,983**
Charge for year	-	1,560	485	11,034	**13,079**
Eliminated on disposal	-	(29,837)	(438)	(12,268)	**(42,543)**
At 31 March 2023	73,828	117,868	11,638	121,185	**324,519**
Net Book Value					
At 31 March 2023	-	**7,812**	**3,625**	**99,139**	**110,576**
At 31 March 2022	-	-	4,110	31,666	35,776

10. Investments

	£
Market value at 1 April 2022	101,195
Net gain on revaluation	(721)
Market value at 31 March 2023	**100,474**
Investments at market value comprised:	
M&G Charifund units	**100,474**

11. Debtors

	2023 £	2022 £
Trade debtors	**142,929**	101,658
Prepayments and accrued income	**20,998**	23,912
	163,927	125,570

12. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	**4,875**	26,093
Other creditors	**28,058**	24,730
Accruals and deferred income	**67,668**	47,747
	100,601	98,570

13. Operating Lease Commitments

At 31 March 2023 the company had lease payments due under non-cancellable operating leases as set out below:

	Land and Buildings	Plant and Machinery	2023	2022
	£	£	£	£
Operating lease payments due:				
In less than one year	40,000	5,464	**45,464**	42,463
Between one and five years	56,667	5,114	**61,781**	96,667
	96,667	10,578	**107,245**	139,130

14. Capital commitments

At 31 March 2023, the charity had capital commitments of £nil (2022: £nil)

15. Unrestricted Funds

	1 April 2022	Incoming Resources	Resources Expended	Gains/ (losses)	Transfer	31 March 2023
	£	£	£	£	£	£
General Fund	159,643	1,229,954	1,199,456	(721)	50,630	**240,050**
Designated						
Property	45,000	-		-	(45,000)	**-**
IT infrastructure and modernisation	32,630	-		-	(630)	**32,000**
Website	50,000	-	-	-	(50,000)	**-**
Redundancy and severance	100,000	-	-	-	-	**100,000**
Vehicle replacement	70,000	-	-	-	-	**70,000**
Fixed assets	8,042	-	1,283	-	-	**6,759**
Recovery fund	55,000	-		-	(55,000)	**-**
Cost mitigation	-	-	-	-	55,000	**55,000**
Staff development	20,000	-		-	(20,000)	**-**
Environmental and conservation challenges	-	-		-	65,000	**65,000**
	573,444	1,229,954	1,200,739	(721)	-	**568,809**

15. Unrestricted Funds (continued)

The property designated fund was set up for repairs and maintenance on the Clare Milne building under the terms of the lease.

The IT infrastructure and modernisation fund has been set up to cover the cost of updating the IT systens.

The website fund was set up to cover the cost of creating a new website. This work ended up being performed for free, so the fund is no longer required.

The designated redundancy and severance reserve has been calculated based on statutory figures with consideration to the likelihood if a number of employees were made redundant.

The designated vehicle fund has been set up to replace the minibuses.

The fixed asset designated fund has been set up to cover the write down of assets as the funds are not available to us.

The recovery fund has been set up to support the organisation while we recover from the pandemic and face additional economic pressures and is in line with the forecasted budget deficit.

The cost mitigation fund will be used to cover the increased expenditure next year as a result of the cost of living crisis and its inflationary impact on running costs for the organisation.

The staff development fund has been set aside to develop the workforce within CEDA in line with the current strategy.

A fund has been set up to cover environmental and conservation challenges for example the installation of solar panels.

2022
Unrestricted Funds

	1 April 2021 £	Incoming Resources £	Resources Expended £	Gains/ (losses) £	Transfer £	31 March 2022 £
General Fund	157,276	1,036,745	(1,020,647)	1,195	(14,926)	**159,643**
Designated						
Property	45,000	-	-	-	-	**45,000**
IT infrastructure and modernisation	50,000	-	(17,370)	-	-	**32,630**
Website	50,000	-	-	-	-	**50,000**
Redundancy and severance	204,656	-	-	-	(104,656)	**100,000**
Vehicle replacement	33,000	-	-	-	37,000	**70,000**
Fixed assets	3,512	-	(3,052)	-	7,582	**8,042**
Recovery fund	-	-	-	-	55,000	**55,000**
Staff development	-	-	-	-	20,000	**20,000**
Covid-19 contingency	30,000	-	(30,000)	-	-	-
	573,444	1,036,745	(1,071,069)	1,195	-	**540,315**

16. Restricted Funds

	1 April 2022 £	Incoming Resources £	Resources Expended £	Transfer	31 March 2023 £
Access All Aerials	4,166	980	(3,681)	-	**1,465**
General restricted funds	516	36,250	(36,000)	-	**766**
The Mike Ellis Trust	105,775	-	(20,646)	-	**85,129**
Music 20-22	4,073	2,685	(6,758)	-	**-**
Developing Me	21,073	37,300	(45,604)	-	**12,769**
Sport	754	-	-	-	**754**
Restricted capital assets	27,734	-	(12,528)	88,612	**103,818**
D'Oyly Carte	2,322	-	(2,322)	-	**-**
Peter Harrison	10,217	15,000	(10,868)	-	**14,349**
Children in Need	8,325	10,500	(9,392)	-	**9,433**
DASH	7,586	-	(7,586)	-	**-**
DCC	-	5,000	(5,000)	-	**-**
Lottery	-	34,500	(15,637)	-	**18,863**
Richer Sounds	-	10,811	(1,203)	(9,372)	**236**
Acheeva Bed	-	2,000	-	-	**2,000**
Motability	-	100,635	(609)	(79,240)	**20,786**
Total Restricted Funds	192,541	255,661	(177,834)	-	**270,368**

2022

	1 April 2021 £	Incoming Resources £	Resources Expended £	Transfer	31 March 2022 £
Children's Trips	8,344	-	(8,344)	-	**-**
Access All Aerials	7,507	6,088	(9,429)	-	**4,166**
General restricted funds	516	36,000	(36,000)	-	**516**
The Mike Ellis Trust	119,629	-	(13,854)	-	**105,775**
Music 20-22	17,178	-	(13,105)	-	**4,073**
Developing Me	15,574	36,455	(30,956)	-	**21,073**
(Im)possible Arts	522	(409)	(113)	-	**-**
Sport	754	-	-	-	**754**
Restricted capital assets	36,980	-	(9,246)	-	**27,734**
D'Oyly Carte	-	3,000	(678)	-	**2,322**
Peter Harrison	-	15,000	(4,783)	-	**10,217**
Children in Need	-	10,000	(1,675)	-	**8,325**
Total Restricted Funds	207,004	119,492	(133,955)	-	**192,541**

Purposes of Restricted Funds

Children's Trips
Donations form BBC Children in Need to pay for trips and activities, minibus hire and drivers for the children and young people at CEDA.

General Restricted Funds
Funds received for particular projects within CEDA including a grant from The Clare Milne Trust

16. Restricted Funds (continued)

Mike Ellis Trust
Funds received for a 3-year period to support sports and creative activities.

Music 2020-2022
Funds received from Youth Music to provide a range of musical opportunities for children and young people.

Developing Me
Funds received to help enable young people to find positive solutions to live fuller and more active lives.

(Im)possible Arts
Funds received from Arts Council for the (Im)Possible Arts project which started in September 2019.

Sport
Funds from Mike Ellis Foundation to hold the disability festival in conjunction with South West Athletics Academy.

Restricted capital assets
Funds received into General restricted funds and a grant received from the Wolfson Foundation to purchase a large accessible minibus.

Access All Aerials
Transferred ownership of cash and equipment of radio show to CEDA.

D'Oyly Carte
Funds received to pay a music practitioner to deliver music therapy

Peter Harrison
Funds received to fund a part-time sports leader

Children in Need
Funds received to pay for entrance fees, fuel costs and driver costs for children and young people

DASH
Heritage Lottery Funding received to fund a project which explores disability access to heritage sites and how this has changed over the years

DCC
Funds received to support the additional costs caused by the pandemic, of delivering children's services

Lottery
Year 1 of a 3 year project which will support the development of Access All Ariels, or radio station which is run by and for disabled people.

Richer sounds
Funds to update the equipment within CEDA's sensory room.

Acheeva Bed
Contribution from David Gibbons Foundation to purchase an Acheeva bed, which will allow a wheelchair user to be comfortable out of their wheelchair whilst still being able to access sessions.

16. Restricted Funds (continued)

Motability
Provided a grant for a fully electric wheelchair adapted minivan to transport CEDA service users, support driver costs and driver training.

17. Analysis of Net Assets Between Funds

2023:	**Unrestricted Funds £**	**Restricted Funds £**	**Total Funds £**
Fund balances at the year end are represented by:			
Tangible fixed assets	6,758	103,818	**110,576**
Investments	100,474	-	**100,474**
Current assets	562,178	166,550	**728,728**
Current liabilities	(100,601)	-	**(100,601)**
Total Net Assets	568,809	270,368	**839,177**

2022:	**Unrestricted Funds £**	**Restricted Funds £**	**Total Funds £**
Fund balances at the year end are represented by:			
Tangible fixed assets	8,042	27,734	**35,776**
Investments	101,195	-	**101,195**
Current assets	694,455	164,807	**694,455**
Current liabilities	(98,570)	-	**(98,570)**
Total Net Assets	540,315	192,541	**732,856**

18. Reconciliation of net (expenditure)/income to net cash flows from operating activities

	2023 £	**2022 £**
Net income/(expenditure) for the reporting period	**106,321**	(47,592)
Adjustments for:		
Depreciation charge	**13,079**	12,298
Interest receivable	**(9,263)**	(1,101)
Gains on investments	**721**	(1,195)
Loss on the disposal of fixed assets	**732**	-
Decrease/(increase) in debtors	**(38,357)**	(35,969)
Increase/(decrease) in creditors	**2,031**	6,017
Net cash provided by/(used in) operating activities	**75,264**	(67,542)

19. Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash at bank	**67,689**	102,557
Notice Deposits	**496,862**	466,078
Total Cash and Cash equivalents	**564,551**	568,635

20. Financial Instruments

Categorisation of financial instruments

	2023	2022
	£	£
Financial assets:		
Measured at fair value – investments	**100,474**	101,195
Measured at transaction price – trade debtors	**142,929**	101,658
	243,403	202,853
Financial Liabilities:		
Measured at transaction price – trade and other creditors	**32,933**	50,823

COMMUNITY EQUALITY DISABILITY ACTION

England & Wales - Charity number 1096528

Accounts

Community Equality Disability Action
(A Company Limited by Guarantee)

Charity No: 1096528
Company No: 4693500

Trustees Report and Financial Statements

Year Ended 31 March 2022

Community Equality Disability Action

Year Ended 31 March 2022

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Community Equality Disability Action

Report of the Chair

Year Ended 31 March 2022

“Now this is not the end. It is not even the beginning of the end. But it is, perhaps, the end of the beginning.” Perhaps Winston Churchill’s most famous quote now resonates with how we are coping with life in 2022. Finally, the COVID cases appear to be reducing yet still with occasional spikes after busy activities or holidays. However, face mask use has diminished much faster than the decline in cases. We still appear to be in a false new reality. This of course affects CEDA more than most organisations.

To compound the COVID situation we are faced with a number of new issues - war in Europe, massive rises in the cost of living, a huge increase in energy prices, public lack of confidence and trust in those who govern us nationally, plus concerns about how important services like CEDA will continue as pressure on local government finance remains. Added to this is the lack still of a coherent and well-funded strategy for caring. This means accelerating concerns about pay levels, vacancies and effective long-term support in the sector.

CEDA has done very well again to get through the last year without suffering too much. The charity has coped admirably with COVID absences, the use of extensive PPE and staff moving on. However, no one is complacent that things will get easier quickly. CEDA benefits enormously from having a strong and positive working culture and policies and practices that build resilience. At the heart of all that CEDA achieves is the desire to support those in our community who need our help. The rest of this report outlines so well their stories. Long may this continue.

Trevor Smale
Chair to the Board of Directors

19 July 2022

Community Equality Disability Action

Trustees Report

Year Ended 31 March 2022

The trustees are pleased to present their annual Trustees' Report together with the financial statements of the charity for the year ending 31 March 2022 which are also prepared to meet the requirements for a Directors' Report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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).

Objectives and Activities
We will work with disabled people to become visible and valued members of society and to live the life they have chosen for themselves.

Our objectives are:

- To increase users' independence and empower adults, children and young people to make choices and take control of their own lives
- To develop people's knowledge and skills so they are supported to live the life they have chosen for themselves
- To actively promote inclusion, overcoming barriers and achieving equality for Disabled People
- To develop play, social skills and short breaks for children and young people to broaden experiences towards independence.

To achieve these aims CEDA is committed to listening to and understanding our users, their families and professionals through consultation, being forward thinking, and by being person centred. CEDA will provide:

- Activities within the Clare Milne Centre
- Person Centred Planning
- One to one advice and guidance
- Enabling services
- Holidays and short breaks
- Social club
- Children and Young People services
- Arts, culture and creative development
- Relationship Development Interventions
- Behaviour support network
- Family support training

Our services are:

- Activity Programme for adults
- Youth Service – Holiday, Saturday and After School Clubs
- Community – Enabling and Short Breaks
- Developing Me – Person Centred Planning
- Behaviour Interventions and Support Network (Bis-net)

Achievements and Performance

It has been another rollercoaster of a year that has thrown up many challenges, however, this hasn't stopped us achieving many positive outcomes over the past twelve months. As restrictions lifted, we saw increasing numbers of service users returning to the Clare Milne Centre; laughter, singing and banter resonated around the building; children and young people were able to visit the many attractions across Devon once more, and those individuals who are supported in the community have the whole community open to them once more. Service users are fully engaged in a wide range of activities and there is real optimism for a normal, restriction free future.

When we wrote last year's report, we had not anticipated just how much the Covid 19 pandemic would continue to impact on the charity, its users, their families, and the team at CEDA. While the first phase of the pandemic was difficult, being locked down with little freedom and with the real fear of catching Covid gripping us all, the next phases of moving in and out of lockdowns, a move away from restrictions, vaccines, social bubbles, and the ever-changing guidelines, has provided even more challenges than last year.

Activity Hub

Whilst lockdowns and zoom sessions had started to feel like the new normal, it was a relief in the spring and summer of 2021 when we were able to welcome more and more users back to the Clare Milne Centre as and when they felt comfortable enough to return in person. For a period of time, we ran both in-person and zoom sessions to allow everyone to choose and participate in whatever way felt best for them.

Throughout the reporting period we still had to work differently in the hub to minimise risks to some of our more vulnerable users. Working in smaller group bubbles, maintaining distance, and working in PPE have all had an impact on the quality of what we can deliver, something that concerned us, and we did our best to minimise. Thankfully we began to see an improving picture in the latter part of this reporting period as restrictions for the general public eased and we were also able to relax some but not all, of our restrictions in the hub. We remain hopeful that services can be fully back to normal in the future with no restrictions placed on us whilst also being as safe as we can as we learn to live with the virus.

Community Equality Disability Action

Trustees Report

Year Ended 31 March 2022

We have worked with 47 users accessing a range of sessions over the course of a week with an average of 21 sessions on offer. During consultations the users came up with some new sessions they would like to try which have included:

- Knit and natter - where some lovely creations have been made and friendships built
- Puppetry - where people have been able to express themselves through the puppets creating stories and interacting with each other, many of the users found this a very positive experience and we saw interactions that we haven't seen before - we would very much like to develop this work into a longer project to see the benefits of what could be achieved
- DASH – Heritage funded project, Disability Access to South West Heritage helps users to learn about history and heritage
- Open Mic comedy – a fun session where you never know quite what is going to happen next, this session has produced lots of laughter and has built confidence in the participants
- Chime time – has provided an opportunity to create calming sounds in a relaxed environment

Narnia

A highlight of the year was the production of Narnia in December 2021. A session that ran for a term which allowed many users to showcase their particular strengths and work in small groups on an element of the production; whether it be set design and creation, acting, making music or the production of the film. It culminated in a low key, covid safe premiere event for everyone to enjoy.

Community Services

This year community services has delivered an average of 270 hours of 1:1 support each week out and about in the community. All the users have their own identified outcomes that they would like to achieve, and they are able to choose activities that supports each individual to work towards their desired outcomes. For example, for someone with an outcome of 'making healthy choices' they may choose activities such as the accessible gym, ibounce sessions, country walks, swimming or planning, shopping, and cooking healthy meals, all of which helps them to work on their goal. Many of our users also like to try new experiences and activities and enablers are able to support them to source new things such as Sailability which can provide an opportunity to try something that they may not have experienced before.

During the pandemic, whilst general community facilities were less available, we hired a second base for community users to access as and when needed, especially on the cold, wet, windy days. It provided a clean, safe space to have lunch, to meet friends before going on to other activities or just to chill for a bit. This year we continued to fund this second base at Marsh Barton as the users were very clear that this was important to them. The location of this second base has made it easy to drop in to as it's on a main bus route and near to many local activities.

Darcy's Story
Darcy joined community services this year and showed a keen interest in working outdoors. Together with his enabler Jane, they made contact with a local farm offering community farming, gardening, and creative opportunities. Darcy enjoys going to the farm most weeks and does an amazing job helping to work on the farm with whatever tasks are required, he recently appeared on their Facebook page in recognition of his hard work sifting compost for the vegetable beds. They have even named the machine he used to sift the soil after him because he's so good at it!

Youth Services

The pandemic also affected the youth services during this reporting period. Whilst restrictions in schools lifted more quickly than for other settings, the fact that the children shared a space with vulnerable adults, and included children who were also vulnerable, meant that we had to adhere to social distancing measures and, other Covid restrictions, longer than other settings. Children are resilient and coped well with CEDA's guidelines. They continued to make friends while participating in a huge range of activities, learning to be independent and developing a wide range of life and social skills.

Our Saturday club is open each week, apart from the longer school holidays. Last year we were able to offer 1059 Saturday club sessions to 90 children and young people over 41 weeks. The Saturday club is increasingly popular and continues to grow, offering a regular space for children to meet up with friends. On a Saturday the young people do not have to share the Clare Milne Centre with adult service users and the club still has capacity to grow even more.

The Holiday club operates during all the school holidays. Last year we provided 1470 spaces to 98 children across 64 sessions. Parents are able to book their children into the club on days that suit them; this means that each day there is a random mix of young people who come together to go out on trips or to stay in at our centre in Exeter. We always take time to ensure the mix of young people is suitable and that they access activities that suit them with appropriate peers.

The Afterschool club has increased in popularity over the year with 35 children accessing 1381 sessions over 151 days. The Afterschool club supports young people who come together in the same group on a regular basis. The regular and familiar pattern means that deeper friendships can be formed, and activities can be explored over a series of weeks and months rather than a single day.

The children have been able to access a wide range of trips and activities thanks to BBC Children in Need, who awarded CEDA a grant to help cover the cost of going out on trips, into the community. The restrictions had meant that many of the usual tourist attractions were not open or appropriate at the beginning of the reporting period, but over the year many more opportunities have been made available. The young people have enjoyed trips to the beaches, theme parks, forest, moors, and parks. Some of the young people were invited to participate in the BBC Children in Need appeal in November and were interviewed for Radio Devon. They enjoyed the experience very much and are staying in touch with the producer with the hope of having more opportunities to share CEDA news and features in the future.

Simon's story

Simon attended CEDA's youth services for over 11 years. When he first joined us, he was shy and anxious, and he needed a lot of support from the enablers to help him join in with the activities that were on offer. Initially he struggled to interact with his peers and would often clash with other young people. As he started to become more familiar with CEDA we could see his confidence grow. It was clear that the trips out to local attractions were something that Simon really enjoyed. Over time the number of positive interactions he was having increased, eventually he was the go-to person within his peer group. It was Simon that others would go to for support and he became a key person within the older group of young people. Simon converted acquaintances into real friendships, and it was not long before he was seeing his friends outside of CEDA too. Simon was a role model, taking a lead role in supporting and encouraging other young people who were struggling or anxious, he was able to encourage others to share their thoughts about activities with the staff, ensuring they were always appropriate and were things that the group wanted to do. This confidence also extended into school and home, his parents and teachers all shared with us how much they had noticed Simon's confidence had grown. We will miss Simon, but he has an exciting future ahead of him as a confident, sociable, and thoughtful adult.

Behaviour Interventions Service – BIS-NET

The behaviour support service continued to be in high demand with higher numbers of families falling into crisis, with the pandemic adding a layer of complexity that many individuals that we support found incredibly difficult to navigate or understand. 944 sessions were facilitated last year. The service continued to offer support to families virtually rather than in person. For many this has been a better experience than in person meetings and will be something we continue to offer as an option in the future.

Bis-net has restructured its offer and is no longer delivering group training sessions but using the time to support families individually instead. A new consultant has been able to join the team, adding a new dimension and skill set to Bis-net.

Supporting families to make changes takes time, effort and energy, something that can often be in short supply when they are living in difficult and challenging situations. The Bis-net consultants create a space where families can feel safe and slowly build a little trust together. It can be very tempting to overwhelm families and to give them lots of solutions, however, unless they believe in these tools and have capacity to practice the strategies suggested, then they may be set up to fail. It will be another expectation, another tool that doesn't work, or help in their lives, that they have been told to do by another professional.

Within Bis-net we believe in and advocate for a 'low demand' approach. This can sometimes go against the grain of more direct and traditional forms of behaviour support. There is a huge body of evidence that shows that these more direct, consequence and controlling forms of behaviour support, may not only be ineffective but can also be hugely detrimental to Neurodivergent children.

We work with parents to look at communication, changing their language to use 'I' and 'we' rather than 'you'; we also explore how questions can place processing demands on the young person and how they can be unhelpful at certain times.

We encourage parents to trust their instincts and to respond to what the child is showing them. Sometimes it's a case that the young person 'can't' not 'won't' do something. Pushing when someone can't causes distress; we support parents to understand that backing off is not backing down. It is possible to find another way at a better time, even if it is just a few minutes later.

We work with parents to understand the environment that a young person spends their time in, and to adjust as much of the sensory world as possible, discovering what suits them, what is relaxing and what is stimulating. It is important to give young people more choice and control in these areas so that they can relax and feel safe.
It is essential that parents understand that it's not about having no boundaries at all, it's about how to maintain them and communicate them in the least distressing way and shift any that can be flexible until someone is ready to manage them. It is better to role model a supportive and empathetic presence than a confrontational one.

Josh's Story

We have been working with Josh's family for a year when we received an email updating us on his progress, here is an extract:

> *"Morning,*
>
> *Things are ticking along at the moment, not without anxiety and physical behaviour from Josh at times - but it is usually easy to see the reason behind it. In view of this we feel that we shall see how we go for a longer period of time before we next meet with yourself…*

Some brilliant news to report; Josh went with a friend, on their own, on the train to Plymouth to watch Argyle last Saturday, McDonald's in the city centre then return journey home! He stayed at the friend's house for two nights and then came home, showered, and went out with his friends for the rest of the day! Just the way it should be, and no aggression towards us after a very full-on weekend!

We have booked to go to watch Swansea play on 15th April with Josh, his friend and Tom- so another big day to plan and look forward to. Who would have thought a year ago that we could even have considered doing these things- thank YOU so much…"

Music

CEDA has been in receipt of a 2 year grant from Youth Music, to create a range of opportunities for children and young people. We have also been in receipt of a 12 month grant from The D'Oyly Carte Charitable Trust, to provide support to individuals through music therapy.

The children and young people have been able to explore a wide range of musical opportunities through the various youth services at CEDA. A wide range of musical equipment are available within the Clare Milne Centre, from ukuleles to electric drums, accessible instruments such as the Sound Beam and Skoog, as well as Himalayan bowls and gongs. The young people have been able to explore music alone as well as with their friends; they have written songs, sharing their thoughts and emotions around lockdown and their experiences of the pandemic; they have collaborated to perform together and for some, have learnt to communicate through music. The project concept was written before the pandemic, so the delivery plans had to be adapted as the project evolved through the Covid restrictions.

Sarah's Story
Sarah has been able to explore her thoughts and feelings through music. Because of her vulnerability Sarah was forced to isolate from her friends, peers, schools, and clubs longer than most people. Sarah worked with the music practitioner who supported her to write some songs; she was able to explore her thoughts, feelings, and emotions through this process, which helped her to come to terms with her experiences. Sarah has since moved on to explore music making using everyday objects and would like to join a local Junk Band.

Jane's Story
CEDA has supported Jane to access services at CEDA for some time. Jane has autism, is non-verbal and appears to be unable to communicate her wishes to others. Jane struggled with the changes imposed on her because of the pandemic and was generally intolerant of people invading her space. By using various musical instruments, we observed that if we approached Jane over a period of time, keeping low to the floor and within her eye line, she would allow us to engage with her. We were able to observe her facial expressions and body movements to learn what she liked and didn't like. Over time Jane began to indicate what instruments she wanted us to use with her, when to continue playing, when to stop and she becomes visibly animated when she knows that she will be participating in a musical activity.

The D'Oyly Carte Charitable Trust provided funding for us to employ a music therapist to work with CEDA service users, facilitating a range of sessions to help improve the well-being of participants, helping to reduce stress, anxiety and supporting individuals to physically relax, which is especially beneficial for those who have a physical disability. The project will continue into next year and we anticipate even more participants enjoying the benefits from engaging in music therapy.

Arts

Access All Ariels, AAA Radio, has continued to grow and is now a firm favourite within the CEDA Activity Hub. The radio station is run by disabled people, for disabled people. The station currently has 15 DJs and volunteers supporting the work we do from our base at Marsh Barton. Over this reporting period the station has averaged 2000 registered listeners a week from all over the world, getting disabled people's views and opinions heard. The radio station became a real lifeline for the broadcasters and listeners over the various periods of lockdown and restrictions, it gave people a safe space to share their experiences, emotions, hopes and fears.

Even though CEDA was unsuccessful with securing external funding to support its artistic programme we were still able to continue to work with various disabled artists. Our disabled artists network continued to meet quarterly, with 26 artists regularly joining us for these meetings. We began the year working with Dance in Devon to create a new piece of work, Moving Portraits, which has been recorded and can be viewed on our YouTube channel CEDA TV.

Once restrictions began to lift in July 2021, we were able to begin working with external organisations once more, including Craft4Crafters at Westpoint, Exeter Craft Hub as well as open days at Exeter College and Exeter Northcott Theatre.

Sport

CEDA was successful in its funding application to The Peter Harrison Foundation, which has allowed us to appoint a part time sports leader to support the children, young people, and adults to access a wide range of sporting opportunities. The aim of the project is to use physical activity to support individuals to improve their emotional well-being, following the pandemic. We were able to work in partnership with Southwest Athletics Academy to reintroduce an annual sports event at Exeter's sports arena. Over 100 disabled people came together in July, just as life was beginning to get back to normal, to try a wide range of sports. The day was a huge success, and we hope that it will continue to grow, year on year. The event was made possible thanks to The Mike Ellis Trust who donated funds in 2020 to CEDA to ensure disabled people were able to access sporting and creative activities.

Heritage Project

Thanks to the National Lottery we were able to set up a project, Disability Access to South West Heritage (DASH), with the aim of exploring the history and heritage of Devon, with a particular focus on post war heritage. The project will record how various sites across Devon have been able to accommodate disabled visitors over this period. It is an interesting review, and a series of podcasts will be recorded and released over the year. The first recording will be made available in Spring 2022.

Developing Me

Developing Me is a project funded by The Henry Smith Charity. A team of people work with disabled individuals who want to make change in their lives. We worked with 89 people who achieved 339 goals over the year. Goals can be big or small, can be achieved quickly and easily or can be complex and take considerable time, for many they can often be life changing. The pandemic also created many more difficulties that were unpredicted and unexpected, that we were able to support individuals to work through.

James has Cerebral Palsy, Learning Difficulties and is non-verbal, his needs are significant and when he is unhappy, he can have unsafe behaviours. He had been happy and settled living at home with his mum and stepdad before the pandemic. Sadly, during the first year of restrictions his stepdad passed away. James found it difficult to understand what had happened and why things had changed overnight. Life became very difficult for the family, and they struggled to cope with the grief and the pandemic, James' mum felt overwhelmed with the solo responsibility of providing care for James. Home life deteriorated for both mum and James and it became evident that more support was necessary. The developing me worker spent time with both mum and James to explore the options and find out what the future could hold. It was agreed that the best option to support them both was for him to move into supported living where he would have the right level of support to meet his needs and mum could be mum again without being a full-time carer as well. It was important for James and his mum to have the time and space needed to rebuild their relationship as mother and son.

With the post pandemic shortage of carers across the region, finding a suitable place for James to live was a challenge. We were determined to find a suitable home for James, somewhere that could understand his complex needs and could support him to thrive. That happened in early 2022, James has now moved and is happy, his relationship with his mother has also been restored as mother and son!

Community Equality Disability Action

Trustees Report

Year Ended 31 March 2022

Financial review

It has been a difficult and unpredictable year with the imposition and easing of Covid restrictions at various points during this reporting period. Service users gradually returned to CEDA, initially accessing activities in socially distanced bubbles. We experienced high levels of staff and user absences due to Covid isolation requirements, in line with government guidance, and all covid financial support came to an end. The extra space that was needed to manage social bubbles and social distancing came at additional expense to the charity, as did the need to increase staffing levels in order to manage Covid related absences. All of these factors have had a negative impact on our finances, and we ended the year with an unrestricted deficit of £33,129, the first for many years. Fortunately, CEDA has been carefully and prudently managed over the years and there were sufficient reserves to manage the shortfall without detriment to the charity.

Fundraising has proved to be more challenging during this period with a changing focus for many funders along with environmental and social restrictions making project work much more difficult to achieve.

In the coming year we are aware that inflationary pressures will have a significant negative impact on the whole economy. Staff shortages caused by a national recruitment crisis are likely to impact on our ability to expand services and may even impact on current service delivery levels. We are anticipating another year of challenges and are budgeting for another deficit, which have been designated within our reserves.

In spite of the difficulties ahead, we have a clear vision for the successful development of the charity. A new three-year strategy has been approved by the board; we have set aside resources to invest in staff development and have ambitious targets to further drive up the quality of service delivery. Plans are in place to reintroduce project work and funding applications are in the pipeline to achieve this.

Principal Risks and Uncertainties

A risk register is in place which identifies all known and potential risks facing the charity. This is reviewed by the board annually as a matter of course and more frequently as new risks are identified. The main current risks to the charity are:

- Financial impact of the Covid-19 pandemic on the charity - CEDA has historically been very well managed financially and has sufficient unrestricted reserves to continue to operate with no income for a period of at least 5 months. Whilst the virus is now much less virulent, it is unclear if and how it may evolve and whether there will be a return to lockdown periods in the future.

- Keeping staff and service users safe during the Covid-19 pandemic, particularly as society opens up and there is much less vigilance and social distancing being practiced.

- Unable to recruit sufficient staff to deliver quality service. Many people have left the Health and Social Care sector following the pandemic which has resulted in recruitment difficulties, not only for CEDA but for the whole sector. Service cancellations and reduced capacity for new referrals will have a financial impact on the charity as well as potentially damaging its reputation.

Investment Policy

The Trustees may, in accordance with the Memorandum of Association:
"Deposit or invest funds in any manner (but to invest only after obtaining advice and having regard to the suitability of investments and the need for diversification)."

During this period CEDA held its working capital in a combination of bank current accounts and deposit accounts. In addition to this CEDA moved £100,000 of its reserves to an investment account with Charifund.

Reserves Policy

The Board of Trustees has established this reserves policy in order to ensure that:

1. There are adequate funds available to meet the contractual needs of the organisation.

2. There are adequate funds available to meet any obligations incurred through a grant or commissioning agreement.

3. The organisation has sufficient working capital to enable it to efficiently deliver contracts for our clients and potential clients and to undertake initiatives and developments in line with our objectives.

4. There are adequate funds available to meet all contingent liabilities, including legal obligations, should the charity be wound up (e.g. redundancy).

5. There are adequate funds available to enable the charity to be wound up in an orderly fashion should this become necessary.

In normal times, taking into account the risk, sustainability, and the variability of CEDA's income, the Board of Trustees has established a policy whereby the unrestricted funds held by the charity should be between 3 and 6 months' operating costs. Of this, the board aims to hold 2 months of free reserves (unrestricted funds, not designated or invested in tangible fixed assets).

The charity currently has 6 months expenditure held in unrestricted reserves therefore hitting the target set. At this level, and in normal circumstances, the trustees believe that they would be able to continue the current activities of the charity in the event of a significant drop in income. It would obviously be necessary to consider how the funding would be replaced or activities changed.

In light of the heightened risk of a significant fall in income coupled with the increased cost of service provision due to the current pandemic and economic climate, the Board will review the reserves position quarterly. The impact of new waves of the virus and any governmental support thereafter is not known; what is clear is the need for the reserves to be built up through fundraising, cost reduction and activity diversification. Decisions as to how unrestricted reserves are drawn down will be taken by the Board.

At 31 March 2022 there were unrestricted reserves of £540,315, of which £101,195 is held in investments which are not readily available. Designated funds of £380,672 have been set aside for redundancy and severance reserves, building maintenance, depreciation of fixed assets, staff development, upgrading IT infrastructure plus a reserve to maintain service levels during the covid recovery period 2022/23. This leaves £159,643 of 'free' reserves, which is just under the two months' running costs as per our policy but takes into consideration and provides for any further impacts of Covid-19 and economic pressures.

Board Effectiveness

The Board have continued to meet quarterly as well as hold additional meetings to review and agree COVID related matters and monitor the financial health of the organisation. Commitment from the Trustee Board continues to be excellent with meetings well attended and contributions from all.

The Board met in February 2022 to review their effectiveness against the Governance Code action plan that was created the previous year, this review will continue on a rolling 2-year schedule. The Board were also able to review and agree the organisation's new strategy for the year ahead during this day together.

The Board are looking to recruit further members in the coming year and are particularly interested in seeking representation from the Disabled community, law sector and those with an interest in the creative sector.

Going Concern

The Board is confident that, with the current level of reserves and with the pandemic threat diminishing, CEDA will continue to maintain a strong financial position. The budget forecast for the coming year shows a deficit, due to the inflationary pressures, along with an upward pressure on staff salaries. However, because the charity has been well managed and reserves have been added to year on year, there are sufficient funds in reserve to manage this situation without causing financial difficulties for the charity. Plans are in development to address the situation to ensure costs are minimised, contacts are renegotiated, and additional income is sourced. Trustees therefore have no material concerns over charity's ability to continue as a going concern.

Grants Received

Clare Milne Trust – grant for maintaining the Clare Milne Centre
BBC Children in Need 2021-22 – 1 year funding for trips and activities for children and young people
Henry Smith Charity – 3 year funding for Developing Me Project, supporting disabled people to make changes, transitions, and challenges in the lives
Mike Ellis Charitable Trust – Donation made in 2020 for sports & arts activities
Peter Harrison – 2 year funding to employ a part time Sports Leader
National Lottery Heritage Fund – 9 month project to explore Devon's heritage and how various sites support disabled visitors
DCC Small Grants Scheme – additional funding to support youth services costs for additional premises during lockdown periods, trips, drivers costs and fuel costs
D'Oyly Carte – Music therapy
Youth Music – to support children and young people to engage in a wide range of musical opportunities
Exeter Dispensary Charity – funds towards general costs to support the charity
Various donations from friends, families, and community organisations

Our Plans for the Future

2022-23 looks like it could be another challenging year, especially as recruitment across all sectors continues to be problematic; this could mean that we will need to reduce services for existing service users or hold waiting lists for new referrals. Recruitment difficulties is an issue across the country, as the care sector struggles to recruit sufficient staff to ensure the needs of disabled, elderly, and vulnerable people are met. To address the difficulties, we have reviewed and updated our strategy to reflect the need to focus on staffing issues, not only to improve recruitment and retention but to improve training and development as well as staff well-being.

It is our hope that we will be able to develop our radio station, Access All Ariels. The concept of the station is that it is run by disabled people and gives disabled people a much bigger public platform from which to share their experiences with the world.

The National Lottery Heritage project is going well and will end during the next reporting period. We would like to build on this and extend the project to capture more information, stories, and experiences from parts of the region not yet explored. We will aim to make a new application to the National Lottery Heritage Fund later in 2022.

Plans are in place to replace one of the fleet vehicles, we are exploring the option of purchasing an electric vehicle, however, suitable van sized electric vehicles are not yet readily available from many manufacturers and the costs are significantly higher than for an equivalent non-electric vehicle. Once sufficient funds are in place, we will review the best option and purchase a suitable vehicle.

Funding from BBC Children in Need has already been secured for 2022/23 to support the children and young people to access trips and activities in the community. By taking groups out of the building we provide a wide range of experiences and opportunities to develop confidence and self-esteem. This also increases our capacity beyond that of the building's restrictions which means we are able to support a larger number of young people across all our clubs.

Community Equality Disability Action

Trustees Report

Year Ended 31 March 2022

Historically CEDA has been a relatively unknown charity in the area, in previous years we have work hard to ensure this is no longer the case and that as many people as possible know about the brilliant work that we do and the wonderful people that we support. Social media has helped us to make significant inroads into increasing the awareness of the charity and we have an increasing number of people who follow us across various social media platforms. We are delighted that CEDA has been chosen to be Princesshay's charity of the year for 2022, this will further our aim of raising the charity's profile. The partnership will allow us to share, with a wider audience of people, the outstanding work that happens within the charity. We are planning a range of events that will showcase what disabled people can do and help to challenge and change many preconceived incorrect ideas of disability.

Community Equality Disability Action

Trustees Report

Year Ended 31 March 2022

Reference and Administrative Details

Charity Registered number	1096528
Registered company number	4693500
Patrons	Roger Jefcoate CBE DL
Registered Office	The Clare Milne Centre Emperor Way Exeter EX1 3QS
Bankers	Bank of Scotland 33 Old Broad Street London BX2 1LB
Auditors	PKF Francis Clark Centenary House Peninsula Park Rydon Lane Exeter EX2 7XE
Solicitors	Tozers LLP Broadwalk House Southernhay West Exeter EX1 1UA

Trustees
The trustees who served during the year and subsequently were:

Mr M Banfield
Ms R Davison
Mr S Keable
Ms H Holt
Mr M Picken
Mr T Smale (Chair)
Mrs N Hallam
Mr A Punter

Chief Executive Officers
Diana Cole
Renata Colley

Community Equality Disability Action

Trustees Report

Year Ended 31 March 2022

Statement of Trustees Responsibilities

The trustees (who are the directors of Community Equality Disability Action for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that 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 Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Statement as to Disclosure of Information to Auditors

So far as the trustees are aware, there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charity's auditor is unaware; and the trustees, having made enquiries of fellow directors and the charity's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD

T Smale (Chair) - Trustee

19 July 2022

Community Equality Disability Action

Independent Auditors' Report to the Trustees of Community Equality Disability Action

Year Ended 31 March 2022

Opinion

We have audited the financial statements of Community Equality Disability Action (the "Charity") for the year ended 31 March 2022 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 directors' 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 original financial statements were authorised for issue.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, (which includes the directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or

we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 14, the trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of our audit planning we obtained an understanding of the legal and regulatory framework that is applicable to the entity and the sector in which it operates to identify the key laws and regulations. Key laws and regulations identified were the Companies Act 2006, tax legislation, safeguarding and irregularities relating to the protection of data and health and safety.

We also considered management's manipulation incentives and opportunities for fraudulent overstatement of profit, and fraud risk more generally.

Based on this we designed our audit procedures to identify irregularities. Our audit procedures involved the following:

- Review of Trustees meeting minutes for irregularities with laws and regulations;
- Review of Ofsted reports and safeguarding policy;
- Review of any health and safety incidents that have been reported under the Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013 ("RIDDOR") during the period;
- Review of any controls in relation to GDPR and enquiries of management as to the outcome of any reportable breaches;
- On a sample basis confirmed that expenditure was properly authorised and made in accordance with the terms of the relevant fund;
- Auditing the risk of management override of controls, including through testing journal entries and other ajdustments for appropriateness, and evaluating he business rationale of significant transactions outside the normal course of business; and
- Review of financial statement disclosures and testing to support documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements. This risk increases the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements as we are less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our Report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Neil Hitchings
Senior Statutory Auditor
For and on behalf of
PKF Francis Clark
Centenary House
Peninsula Park
Rydon Lane
Exeter
EX2 7XE

Date 22 July 2022

Community Equality Disability Action

Statement of Financial Activities (including the income and expenditure Account)

Year Ended 31 March 2022

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
Income from					
Donations and legacies	2	2,804	-	**2,804**	9,643
Charitable activities	3	1,019,152	119,072	**1,138,224**	1,250,288
Other income	4	14,789	420	**15,209**	99,250
Total income		1,036,745	119,492	**1,156,237**	1,359,181
Expenditure on					
Charitable activities	5	1,071,069	133,955	**1,205,024**	1,160,141
Total expenditure		1,071,069	133,955	**1,205,024**	1,160,141
Net gains on investments		1,195	-	**1,195**	-
Net (expenditure)/income		(33,129)	(14,463)	**(47,592)**	199,040
Transfers between Funds		-	-	**-**	-
Net Movement in Funds		(33,129)	(14,463)	**(47,592)**	199,040
Reconciliation of Funds:					
Fund Balances Brought Forward		573,444	207,004	**780,448**	581,408
Fund Balances Carried Forward		540,315	192,541	**732,856**	780,448

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

Community Equality Disability Action

Balance Sheet

Year Ended 31 March 2022

	Note		2022 £		2021 £
Fixed Assets					
Tangible fixed assets	9		**35,776**		48,074
Investments	10		**101,195**		-
			136,971		48,074
Current Assets					
Stocks		**250**		250	
Debtors	11	**125,570**		89,601	
Cash and cash equivalents	19	**568,635**		735,076	
		694,455		824,927	
Creditors					
Amounts falling due within one year	12	**98,570**		92,553	
Net Current Assets			**595,885**		732,374
Net Assets			**732,856**		780,448
Reserves					
Designated		**380,672**		416,168	
Undesignated		**159,643**		157,276	
Unrestricted funds	15		**540,315**		573,444
Restricted funds	16		**192,541**		207,004
Total Funds			**732,856**		780,448

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved by the board of trustees on 19 July 2022 and were signed on their behalf by

Mr T Smale

Company Number: 4693500

Community Equality Disability Action

Statement of Cash Flows

Year Ended 31 March 2022

	Note	2022 £	2021 £
Cash (used in)/provided by operating activities	**18**	**(67,542)**	241,976
Cash flows from investing activities			
Purchase of property plant and equipment		-	(5,082)
Purchase of investments		**(100,000)**	-
Interest received		**1,101**	534
Cash (used in)/provided by investing activities		**(98,899)**	(4,548)
Changes in cash and cash equivalents in the reporting period		**(166,441)**	237,428
Cash and cash equivalents at the beginning of the reporting period		**735,076**	497,648
Cash and cash equivalents at the end of the reporting period	**19**	**568,635**	735,076

Community Equality Disability Action

Notes to the Financial Statements

Year Ended 31 March 2022

1. Accounting Policies

General Information
The charity is incorporated in England and Wales. Details of the registered office can be found in the reference and administrative section of the trustee's annual report.

Accounting Convention
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 Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Basis of Preparation
The Board have reviewed budgets prepared for the year to 31 March 2023 and the key assumptions made in setting those budgets and are confident that with the current reserves level and the plans that have been put in place to meet the needs of our users and commissioners, CEDA will continue to maintain a strong financial position. Trustees therefore have no material concerns over charity's ability to continue as a going concern for at least the next 12 months.

The functional currency of Community Equality Disability Action is considered to be Pounds Sterling as that is the currency of the primary economic environment in which the charity operates.

The accounts have been prepared under the historical cost convention as modified by the revaluation of investments.

Fund Accounting

The funds held by the charity are:

Unrestricted Funds
These are general funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated Funds
These are unrestricted general funds earmarked by the trustees for particular purposes.

Restricted Funds
These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

Income

Donations and Investment Income
Donations and investment income are recognised in the year in which they are receivable.

Grants Receivable
Subject to the following, grants are credited as income in the year in which they are receivable. Grants received for specific purposes are accounted for as restricted funds. Grants are not recognised as receivable until any conditions for receipt have been complied with. Where donor-imposed restrictions apply to the timing of the related expenditure as a pre-condition for its use the grant is treated as deferred income until those restrictions are met.

Social Services Income and Private Attendance Fees
Such resources are recognised on an accruals basis when the relevant service is performed. Any income not utilised in the year is carried forward to the next period and is shown as deferred income, included in other creditors, in the accounts.

1. Accounting Policies (continued)

Coronavirus Job Retention Scheme (CJRS)
CJRS income is recognised when it is receivable. CJRS income is accounted for as unrestricted funds and recognised in other income.

Expenditure

Charitable Activities
Charitable expenditure includes all expenditure incurred in schemes run in pursuance of the company's objectives under its constitution, including the direct costs of supporting these activities, including staff and establishment expenses. Other overhead costs are separately analysed and shown as support costs.

Support Costs
Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out by the office administration staff. Costs are allocated based on an estimate of the time spent by staff on these activities.

Pension Costs
The charity operates a pension scheme for the benefit of employees. The amount charged in the financial statements represents the contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as accruals in the balance sheet.

Tangible Fixed Assets and Depreciation
Tangible fixed assets in excess of £1,000 are capitalised at cost. Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful economic lives as follows:

- Property improvements — 4 years straight line
- Equipment — 3 years straight line
- Fixtures and fittings — 15% reducing balance
- Motor vehicles — 25% reducing balance

VAT
The charity is not registered for Value Added Tax, and the cost of irrecoverable VAT is, therefore, included within the relevant expenditure headings.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Financial Instruments
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. The charity currently holds trade and other debtors and creditors.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure.

2. Donations and Legacies

	2022	**2021**
	£	**£**
Donations	**2,804**	9,643

Income from donations and legacies of £2,804 (2021: £9,643) includes £2,804 (2021: £9,643) unrestricted funds and £nil (2021: £nil) restricted funds.

3. Analysis of Income from Charitable Activities

	Social Services	Transport Income	Fee Income	Grant Income	Total 2022	Total 2021
	£	£	£	£	£	£
Activity Hub	147,890	13,223	149,703	29,496	**340,312**	394,911
Children's Services	140,426	25,007	214,030	36,968	**416,431**	395,548
Community Services	118,636	20,429	138,777	49,194	**327,036**	378,534
BIS NET	17,345	-	33,686	3,414	**54,445**	81,295
	424,297	58,659	536,196	119,072	**1,138,224**	1,250,288

Income from Charitable Activities of £1,138,224 (2021: £1,250,288) includes £1,019,152(2021: £901,761) unrestricted funds and £119,072 (2021: £348,527) restricted funds.

4. Other Income

	2022	2021
	£	£
Bank Interest	**1,101**	534
CJRS grant income	**2,428**	94,399
Devon County Council PPE Covid-19 income	**11,152**	4,317
Miscellaneous income	**528**	-
	15,209	99,250

Other income of £15,209 (2021: £99,250) includes £14,789 (2021: £99,250) unrestricted funds and £420 (2021: £nil) restricted funds.

Community Equality Disability Action

Notes to the Financial Statements

Year Ended 31 March 2022

5. Charitable Activities

	Basis of allocation	Activity Hub Unrestricted	Activity Hub Restricted	Children's Services Unrestricted	Children's Services Restricted	Community Services Unrestricted	Community Services Restricted	Bis Net Unrestricted	Bis Net Restricted	Total Unrestricted	Total Restricted	2022 Total	2021 Total
Direct costs													
Staff costs	Direct	205,082	-	259,475	12,626	216,617	30,349	58,759	-	**739,933**	**42,975**	**782,908**	730,272
Transport	Direct	11,053	-	8,627	1,260	9,942	608	-	-	**29,622**	**1,868**	**31,490**	20,758
Equipment	Direct	7	-	416	1,052	470	-	-	-	**893**	**1,052**	**1,945**	8,649
Session costs	Direct	898	1,400	1,822	11,428	2,130	-	3,648	-	**8,498**	**12,828**	**21,326**	44,729
Premises, repairs/renewals	Direct	4,429	7,400	724	983	1,200	-	-	-	**6,353**	**8,383**	**14,736**	5,495
Office costs/subscriptions	Direct	48	614	55	83	4,180	-	173	-	**4,456**	**697**	**5,153**	6,844
Sundry	Direct	263	126	296	-	-	-	266	-	**825**	**126**	**951**	399
		221,780	9,540	271,415	27,432	234,539	30,957	62,846	-	**790,580**	**67,929**	**858,509**	817,146
Support costs													
Staff costs	Staff time	45,796	4,419	60,254	5,815	54,889	5,297	12,986	1,253	**173,925**	**16,784**	**190,709**	170,812
Transport	Turnover	1,536	12	1,913	14	1,525	11	246	2	**5,220**	**39**	**5,259**	8,740
Equipment	Turnover	158	133	197	166	157	132	25	21	**537**	**452**	**989**	6,750
Session costs	Turnover	1,572	673	1957	838	1560	668	252	108	**5,341**	**2,287**	**7,628**	8,370
Premises, repairs/renewals	Usage	17,157	16,854	11,483	11,280	5,719	5,618	2,288	2,247	**36,647**	**35,999**	**72,646**	77,411
Depreciation	Usage	1,429	2,721	956	3,388	476	2,701	191	436	**3,052**	**9,246**	**12,298**	15,930
Office costs	Turnover	11,297	49	13,176	61	10,198	49	1,770	8	**36,441**	**167**	**36,608**	29,274
Sundry	Turnover	143	310	177	385	142	307	23	50	**485**	**1,052**	**1,537**	208
Legal & Professional	Turnover	5,544	-	6,903	-	5,505	-	889	-	**18,841**	**-**	**18,841**	25,500
		84,632	25,171	97,016	21,947	80,171	14,783	18,670	4,125	**280,489**	**66,026**	**346,515**	342,995
		306,412	34,711	368,431	49,379	314,710	45,740	81,516	4,125	**1,071,069**	**133,955**	**1,205,024**	1,160,141

5. Charitable Activities (continued)

Included in premises, repairs/renewals is £52,983 of rental costs. of this, £36,000 is rebated by The Clare Milne Trust and disclosed as voluntary income.

Charitable Activities of £1,205,024 (2021: £1,160,141) includes £1,071,069 (2021: £915,906) unrestricted expenditure and £133,955 (2021: £244,235) restricted expenditure

6. Staff Costs

	2022 £	2021 £
Wages and salaries	**892,339**	834,962
Social security costs	**48,014**	45,782
Pension costs	**12,760**	13,593
	953,113	894,337

During the year no employee received emoluments exceeding £60,000.

Key Management Personnel remuneration totalled £71,483 (2021: £68,646)

The average full time equivalent number of employees during the year was:

	2022 No	2021 No
Central staff	**5**	5
Direct support staff	**35**	35
Total full-time equivalents	**40**	40
Average headcount	**107**	102

7. Related Party Transactions and Trustees Remuneration and Expenses

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or to any person known to be connected with any of them.

No expenses for transport have been reimbursed to trustees in the year.

There were no related party transactions during the year.

8. Net Incoming Resources for the Year

This is stated after charging:	2022 £	2021 £
Depreciation	**12,298**	15,930
Auditors' remuneration	**9,073**	8,464
Equipment hire	**3,656**	2,143
Operating lease costs – land and buildings	**40,000**	40,000

9. Tangible Fixed Assets

	Property Improvements £	Equipment £	Fixtures and Fittings £	Motor Vehicles £	Total £
Cost					
At 1 April 2021	73,828	146,145	15,701	154,085	**389,759**
Additions	-	-	-	-	**-**
At 31 March 2022	73,828	146,145	15,701	154,085	**389,759**
Depreciation					
At 1 April 2021	73,828	145,310	10,683	111,864	**341,685**
Charge for year	-	835	908	10,555	**12,298**
At 31 March 2022	73,828	146,145	11,591	122,419	**353,983**
Net Book Value					
At 31 March 2022	**-**	**-**	**4,110**	**31,666**	**35,776**
At 31 March 2021	**-**	835	5,018	42,221	48,074

10. Investments

	£
Market value at 1 April 2021	-
Additions at cost	100,000
Net gain on revaluation	1,195
Market value at 31 March 2022	**101,195**

Investments at market value comprised:

M&G Charifund units	**101,195**

11. Debtors

	2022 £	2021 £
Trade debtors	**101,658**	65,601
Prepayments and accrued income	**23,912**	24,000
	125,570	**89,601**

12. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	**26,093**	21,940
Other creditors	**24,730**	27,912
Accruals and deferred income	**47,747**	42,701
	98,570	92,553

13. Operating Lease Commitments

At 31 March 2022 the company had lease payments due under non-cancellable operating leases as set out below:

	Land and Buildings	Plant and Machinery	2022	2021
	£	£	£	£
Operating lease payments due:				
In less than one year	40,000	2,463	**42,463**	48,449
Between one and five years	96,667	-	**96,667**	139,130
	136,667	2,463	**139,130**	187,579

14. Capital commitments

At 31 March 2022, the charity had capital commitments of £nil (2021: £nil)

15. Unrestricted Funds

	1 April 2021	Incoming Resources	Resources Expended	Gains/ (losses)	Transfer	31 March 2022
	£	£	£	£	£	£
General Fund	157,276	1,036,745	(1,020,647)	1,195	(14,926)	**159,643**
Designated						
Property	45,000	-	-	-	-	**45,000**
IT infrastructure and modernisation	50,000	-	(17,370)	-	-	**32,630**
Website	50,000	-	-	-	-	**50,000**
Redundancy and severance	204,656	-	-	-	(104,656)	**100,000**
Vehicle replacement	33,000	-	-	-	37,000	**70,000**
Fixed assets	3,512	-	(3,052)	-	7,582	**8,042**
Recovery fund	-	-	-	-	55,000	**55,000**
Staff development	-	-	-	-	20,000	**20,000**
Covid-19 contingency	30,000	-	(30,000)	-	-	-
	573,444	1,036,745	(1,071,069)	1,195	-	**540,315**

15. Unrestricted Funds (continued)

The property designated fund has been set up for repairs and maintenance on the Clare Milne building under the terms of the lease.

The designated redundancy and severance reserve has been calculated based on statutory figures with consideration to the likelihood if a number of employees were made redundant.

The designated vehicle fund has been set up to replace the minibuses.

The recovery fund has been set up to support the organisation while we recover from the pandemic and face additional economic pressures and is in line with the forecasted budget deficit.

The staff development fund has been set aside to develop the workforce within CEDA in line with the current strategy.

The fixed asset designated fund has been set up to cover the write down of assets as the funds are not available to us.

2021
Unrestricted Funds

	1 April 2020 £	Incoming Resources £	Resources Expended £	Transfer £	31 March 2021 £
General Fund	138,926	1,010,654	(912,304)	(80,000)	157,276
Designated property	10,000	-	-	35,000	45,000
Designated IT infrastructure And modernisation	50,000	-	-	-	50,000
Designated - Website	-	-	-	50,000	50,000
Designated redundancy and severance	204,656	-	-	-	204,656
Designated vehicle replacement	33,000	-	-	-	33,000
Designated fixed asset	7,114		(3,602)	-	3,512
Designated Covid-19 contingency	35,000	-	-	(5,000)	30,000
	478,696	1,010,654	(915,906)	-	573,444

16. Restricted Funds

	1 April 2021 £	Incoming Resources £	Resources Expended £	Transfer	31 March 2022 £
Children's Trips	8,344	-	(8,344)	-	**-**
Access All Aerials	7,507	6,088	(9,429)	-	**4,166**
General restricted funds	516	36,000	(36,000)	-	**516**
The Mike Ellis Trust	119,629	-	(13,854)	-	**105,775**
Music 20-22	17,178	-	(13,105)	-	**4,073**
Developing Me	15,574	36,455	(30,956)	-	**21,073**
(Im)possible Arts	522	(409)	(113)	-	**-**
Sport	754	-	-	-	**754**
Restricted capital assets	36,980	-	(9,246)	-	**27,734**
D'Oyly Carte	-	3,000	(678)	-	**2,322**
Peter Harrison	-	15,000	(4,783)	-	**10,217**
Children in Need	-	10,000	(1,675)	-	**8,325**
DASH	-	9,730	(2,144)	-	**7,586**
DCC	-	3,628	(3,628)	-	**-**
Total Restricted Funds	207,004	119,492	(133,955)	-	**192,541**

2021

	1 April 2020 £	Incoming Resources £	Resources Expended £	Transfer	31 March 2021 £
Covid 19 (Hub) – National Lottery	-	27,500	(27,500)	-	-
Children's Trips	624	10,000	(2,280)	-	8,344
Access All Aerials	-	7,500	7		7,507
Arts 2020	-	28,198	(28,198)	-	-
General restricted funds	516	36,000	(36,000)	-	516
The Mike Ellis Trust	-	119,629	-	-	119,629
Music 20-22	-	24,168	(6,990)	-	17,178
Developing Me	28,180	18,090	(30,696)	-	15,574
(Im)possible Arts	23,331	5,700	(28,509)	-	522
Sport	754	-	-	-	754
CAF Covid Support	-	71,742	(71,742)	-	-
Restricted capital assets	49,307	-	(12,327)	-	36,980
Total Restricted Funds	102,712	348,527	(244,235)	-	**207,004**

Purposes of Restricted Funds

Children's Trips
Donations form BBC Children in Need to pay for trips and activities, minibus hire and drivers for the children and young people at CEDA.

General Restricted Funds
Funds received for particular projects within CEDA including a grant from The Clare Milne Trust

16. Restricted Funds (continued)

Mike Ellis Trust
Funds received for a 3-year period to support sports and creative activities.

Music 2020-2022
Funds received from Youth Music to provide a range of musical opportunities for children and young people.

Developing Me
Funds received to help enable young people to find positive solutions to live fuller and more active lives.

(*Im)possible Arts*
Funds received from Arts Council for the (Im)Possible Arts project which started in September 2019.

Covid-19 (Hub) – National Lottery
Funds received as Covid support grant.

Sport
Funds from Mike Ellis Foundation to hold the disability festival in conjunction with South West Athletics Academy.

Restricted capital assets
Funds received into General restricted funds and a grant received from the Wolfson Foundation to purchase a large accessible minibus.

Access All Aerials
Transferred ownership of cash and equipment of radio show to CEDA.

Arts 2020
Covid emergency funds received for the Outlook project.

CAF Covid Support
Funds received as Covid support grant.

D'Oyly Carte
Funds received to pay a music practitioner to deliver music therapy

Peter Harrison
Funds received to fund a part-time sports leader

Children in Need
Funds received to pay for entrance fees, fuel costs and driver costs for children and young people

DASH
Heritage Lottery Funding received to fund a project which explores disability access to heritage sites and how this has changed over the years

DCC
Funds received to support the additional costs caused by the pandemic, of delivering children's services

17. Analysis of Net Assets Between Funds

2022:	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at the year end are represented by:			
Tangible fixed assets	8,042	27,734	**35,776**
Investments	101,195	-	**101,195**
Current assets	529,648	164,807	**694,455**
Current liabilities	(98,570)	-	**(98,570)**
Total Net Assets	540,315	192,541	**732,856**

2021:	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at the year end are represented by:			
Tangible fixed assets	11,094	36,980	**48,074**
Current assets	654,903	170,024	**824,927**
Current liabilities	(92,553)	-	**(92,553)**
Total Net Assets	573,444	207,004	**780,448**

18. Reconciliation of net (expenditure)/income to net cash flows from operating activities

	2022 £	2021 £
Net (expenditure)/income for the reporting period	**(47,592)**	199,040
Adjustments for:		
Depreciation charge	**12,298**	15,929
Interest receivable	**(1,101)**	(534)
Gains on investments	**(1,195)**	-
Decrease/(increase) in debtors	**(35,969)**	13,948
Increase/(decrease) in creditors	**6,017**	13,593
Net cash (used in)/provided by operating activities	**(67,542)**	241,976

19. Analysis of cash and cash equivalents

	2022	2021
	£	£
Cash at bank	**102,557**	73,683
Notice Deposits	**466,078**	661,393
Total Cash and Cash equivalents	**568,635**	735,076

20. Financial Instruments

Categorisation of financial instruments

	2022	2021
	£	£
Financial assets:		
Measured at fair value – investments	**101,195**	-
Measured at transaction price – trade debtors	**101,658**	65,601
	202,853	65,601
Financial Liabilities:		
Measured at transaction price – trade and other creditors	**50,823**	49,852

COMMUNITY EQUALITY DISABILITY ACTION

England & Wales - Charity number 1096528

Accounts

Community Equality Disability Action
(A Company Limited by Guarantee)

Charity No: 1096528
Company No: 4693500

Trustees Report and Financial Statements

Year Ended 31 March 2021

Community Equality Disability Action

Year Ended 31 March 2021

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Community Equality Disability Action

Report of the Chair

Year Ended 31 March 2021

I did not think that a year ago I would be writing another introduction to the annual report that would be very similar to the previous one. By now I, probably like most people, assumed that we would have returned to something resembling how we all used to live in terms of work, family, holidays, social life and activities. But here we are again with virus numbers increasing, many people still on furlough, plenty of Zoom meetings and limited access to what we all want to enjoy freely and to be without masks and social distancing.

Despite all the challenges and hurdles facing us I am very pleased to report that CEDA remains in a very good position to support those who need our help. Because of the commitment and dedication of our staff we have been able to carry on supporting the hundreds of individuals who access our services. At the start of the financial year we were a little wary about how the charity would be able to manage its resources effectively during the pandemic. Fortunately, through excellent executive leadership and the availability of some unexpected external funding, the charity remains in a stable financial position. Inevitably some changes have had to be made to ensure that services effectively meet the changed circumstances and needs of those we support. However the trustees are optimistic that the next year will have opportunities to do more things again.

If you look through the following pages of the annual report you will see that CEDA has been able to still provide a range of services and activities. As always though it is the stories told that bring the activities to life. To see the joy on the faces of those taking part makes it all worthwhile.

Trevor Smale
Chair to the Board of Directors

Community Equality Disability Action

Trustees Report

Year Ended 31 March 2021

The trustees are pleased to present their annual Trustees' Report together with the financial statements of the charity for the year ending 31 March 2021 which are also prepared to meet the requirements for a Directors' Report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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).

Objectives and Activities
We will work with disabled people to become visible and valued members of society and to live the life they have chosen for themselves.

Our objectives are:

- To increase users' independence and empower adults, children and young people to make choices and take control of their own lives
- To develop people's knowledge and skills so they are supported to live the life they have chosen for themselves
- To actively promote inclusion, overcoming barriers and achieving equality for Disabled People
- To develop play, social skills and short breaks for children and young people to broaden experiences towards independence.

To achieve these aims CEDA is committed to listening to and understanding our users, their families and professionals through consultation, being forward thinking, and by being person centred. CEDA will provide:

- Activities within the Clare Milne Centre
- Person Centred Planning
- One to one advice and guidance
- Enabling services
- Holidays and short breaks
- Social club
- Children and Young People services
- Arts, culture and creative development
- Relationship Development Interventions
- Behaviour support network
- Family support training

Community Equality Disability Action

Trustees Report

Year Ended 31 March 2021

Our services are:

- Activity Programme for adults
- Youth Service – Holiday, Saturday and After School Clubs
- Community – Enabling and Short Breaks
- Developing Me – Person Centred Planning
- Behaviour Interventions and Support Network (Bis-net)

Achievements and Performance

It has been a rollercoaster of a year with a global pandemic affecting every single person across the UK. Throughout this reporting period and for those with health conditions and disabilities, their families and carers, the impact has been felt deeply; in fact there are many service users who have not left their homes for well over 12 months.

CEDA was thrown into turmoil as the first lockdown was announced; the uncertainty and fear felt by everyone quickly transitioned into action to ensure those most vulnerable in the CEDA family were kept safe while we adapted in order to keep services operating. So many individuals and their families have reached out to express their thanks and gratitude to the team in these exceptional times. The whole CEDA team need to be recognised for their contributions and efforts during the year, so many faced exceptionally difficult and uncertain circumstances.

Youth Services

During the early part of 2020 schools closed throwing families into a tailspin. A significant number of young people that we support did not understand the pandemic or the need to stay at home, for them all routine and structure abruptly stopped. There was no school, no CEDA, no going out to playgrounds, in fact, no trips anywhere and all of a sudden people were wearing masks and behaving very strangely. We saw many families starting to unravel and many young people's challenging behaviours increasing.

The youth team were able to identify which young people were in need of services, which were able to come into the centre to be supported and which needed support but still needed to shield at home. Initially we opened the Clare Milne Centre to a small number of young people, each having a room to themselves with a single member of the team. In normal times our aim is to support young people to develop and maintain friendships, so this new style of working was an uncomfortable but necessary compromise. Over time this relaxed a little and the young people began sharing spaces while keeping at a safe distance from others; we increased numbers and ventured out to woods and open spaces to enjoy the fresh air and to get some exercise. Very quickly, we opened 6 days a week and also went into a few homes to support young people. During the first lockdown period we worked with 60 young people and offered 859 sessions.

When schools reopened we resumed normal services but at a reduced capacity, because of social distancing requirements. In order to support as many children as possible we increased our holiday club provision to include Saturdays; through the holidays we supported 79 young people and provided 618 spaces. After the summer holidays the vast majority of children were able to return to school.

By September the Activity Hub users were ready to return to The Clare Milne Centre, the space now needed to be shared creating new difficulties. Afterschool and Saturday clubs were able to continue to operate, cleaning was increased and the flow of people entering and exiting the premises was closely monitored. However school holidays simply couldn't be managed in a shared building so additional premises were secured for these periods.

Despite the many restrictions and unusual circumstances we saw many of the young people that we work with continue to thrive with the structures and support we were able to create.

We are thankful to our committed bank of youth enablers who worked tirelessly throughout the year to ensure that we were able to continue to provide a service. In total this year we have provided 3431 spaces for 89 vulnerable children across Devon.

Mike's story

During the Easter holidays last year one of the families we had been working with contacted us to ask if we were able to help provide support for their son, Mike. Due to his complex needs and the reduction of staff at the height of the pandemic, his school was unable to accommodate him. Parents had seen Mike's behaviour heighten at home and were struggling to find ways to keep him engaged without the structure school provided. After discussions with parents and the local authority CEDA agreed to replace school and provided day opportunities for Mike each Monday to Friday over the following months of the pandemic.

As we would only normally work with Mike during the school holidays we only had a small insight into his character and interests. We had found that Mike would only be interested in a limited amount of activities and would want to repeat them over and over again. Having the opportunity to work with him in a quiet building on a daily basis allowed us to get to know him and to appreciate the variety of interests that he had. We were able to provide visual aids and understand Mike's communication style more effectively and over these sessions saw more willingness from Mike to engage with the activities on offer at CEDA. In September Mike was able to go back full time to school.

Mike's mum said, "We couldn't have done the pandemic without the work CEDA did with Mike, it made an absolutely massive difference".

Community Services

The pandemic had a significant impact on the users in the Community services, overnight the community closed its doors and families and service users were thrown into chaos. The needs of those that we support had not changed and we had to find a safe way of supporting individuals, while adhering to lockdown rules. For some this meant having no services at all, for others we were able to go into the home and offer support, taking advantage of the daily exercise to get people out for vital fresh air and a much needed break from the home environment. As restrictions were lifted we were able to get back to normal activities for a short period of time. We supported people to meet up with a friend; to access community facilities; to return to the gym; to go horse riding; to enjoy sailing and most importantly to take advantage of having full days away from home. The subsequent lockdowns impacted just as deeply, by this point families were really feeling the impact of their caring responsibilities and everybody's emotional well-being had been negatively impacted. We supported one family while they were caring for dad at the end of his life; we were able to support the service user to understand what was going on and that he would not see his father again, we also supported another service user when a parent was taken into hospital.

With the Clare Milne Centre becoming busier, as other services returned to the building, we needed a base for community users to spend time, especially as lockdowns came and went and community facilities were closed, so we hired an additional venue at Marsh Barton which gave users a space to drop in and have lunch, to meet up with a friend, to have a hot drink or to use bathroom facilities.

Simon's story

Simon had been accessing CEDA's community services for a number of years, he had thrived in this environment, losing considerable weight and gaining in confidence to try lots of different activities. By offering these services we not only supported Simon but the rest of the family, who, despite their age and own health conditions felt that it was important for Simon to live at home for as long as possible. One of the key roles CEDA had taken on was to support Simon to access vital medical services every week. When the pandemic hit CEDA continued to support Simon and his family, supporting Simon to attend his hospital appointments and spending time with him at home. The strain of the lockdown was having a negative impact on Simon's family and the family unit was stretched to breaking point. We recognised the need to work with the family to transition Simon into supported living, something that the family were finding it really hard to accept. We spent time working with the whole family to understand

just how vital this was for everyone's benefit. We had earned the trust of the family and with a lot of support and conversation they began to adjust their expectations and to accept that Simon's needs could no longer be met at home and that a move was now essential. Simon moved a few months into the first lockdown and is now living happily in a home where he is thriving; his parents have adjusted to the move. They miss Simon every day but recognise that they were no longer able to care for him. Hopefully restrictions will lift soon and they will be able to visit him more often.

Activity Hub

The Activity Hub closed its doors for normal activities for considerable periods of last year, moving its activities to an online forum. Zoom sessions were offered several times each day and were open for anyone to join in. Attendance in these sessions was high, in fact we saw more people each day than we normally would, with the majority of users attending daily. The move to online delivery was a great success, even when the hub reopened there was still a high demand for online support; this will remain in place while there is a need. Popular online sessions included communication; during these sessions we learnt Makaton and service users were all given time and space to use their own form of communication, be that speaking, signing, using PECS or using communication aides. Everyone that participated really appreciated the time and space to practice without fear of judgement; people wanted to share their new skills and also wanted and valued a space to share their news, thoughts and feelings.

All of the sessions were warmly welcomed by service users, their families and carers. So many have fed back to tell us that CEDA was a life saver, especially during the first lockdown. We gave purpose and structure to the day, giving people a reason to get up in the morning.

We have noticed that the hub users have become much more aware and empathetic towards their peers; over zoom each person took turns to greet their friends and to ask where someone was if they were missing.

CEDA acquired the equipment from a radio station that was closing down; this proved to be a very useful resource through the pandemic. Session leaders were able to broadcast using the equipment, additionally a radio show was broadcast weekly, with the support of hub participants, along with a weekly quiz and CEDA's own version of Goggle Box.

We delivered a memory box session; this allowed people to feel connected to others through the difficult periods of lockdown. The session created opportunities to share thoughts and feelings, to show photos or objects, all of which promoted conversations in the group. The sessions were uplifting and thoughtful, creating an appreciation for past times.

Spirits were kept high with our weekly cooking sessions from the Bowden household, with Rosie and Paul, who would make culinary creations from a bag of surprise ingredients, with friendly banter throughout. Service users would vote on their favourite, and, much to Rosie's dismay, Paul's offerings, as strange as they were, frequently won the popular vote!

Daisy's story
Daisy is a shy individual and generally does not want to be the centre of attention. She enjoyed cooking while at CEDA before the pandemic and avidly joined the weekly cookery sessions with Paul and Rosie. Daisy also attends another day opportunities centre and was keen to share with them what she was doing with us and offered to lead cookery sessions for this service, using the skills she had learnt at CEDA. Daisy achieved this with confidence, giving her a real boost.

Jane's story
Jane has been attending CEDA for a considerable number of years, she is always smiling and happy. Unfortunately lockdown has had a serious negative impact on her mental health, leading to frequent challenging outbursts each day, while at home. As soon as was possible, we created the opportunity for Jane to return to the Clare Milne Centre, along with a few other users who were finding things particularly difficult at home and unable to access Zoom; her mood improved and the negative behaviours stopped almost immediately.

Arts

The I'mPossible Festival of Disability Arts was scheduled to take place throughout Exeter over several weeks in May 2020. As plans became completely unviable due to the pandemic and successive lockdowns, measures were taken to transform the project to ensure both artists and participants were afforded as much support and opportunities for engagement with arts activity as was possible. The I'mPossible project was paused from May to October to enable us to run a project that was more suitable for remote and distance working. When the project resumed in November 2020 we began an exciting new project in collaboration with Dance in Devon, Inclueless Theatre, a new community project spread across Exeter and Portland in Dorset, all raising awareness of disability arts in the UK.

A grant from Arts Council England's Covid Emergency Fund was sought to support the organisation and this enabled us to run the Outlook Arts Project. This project saw CEDA introduce new digital online arts delivery. This included zoom sessions for disabled participants to take part in workshops, offering a creative outlet during difficult and isolating times. For disabled people, lockdown and Covid-19 restrictions have exacerbated their isolation and restricted enabling support for participation. Through online creativity, participants have maintained connection with others, crucial for health and wellbeing at this time. Workshops included photography, drama, poetry and sound. We also supported several disabled artists to explore and adapt their practice to new creative techniques with available materials which could be shared online.

We were able to maintain and strike up new partnerships with organisations in the city including Exeter Northcott Theatre, The Royal Albert Memorial Museum and the Exeter Craft Hub.

One of the highlights of this project was our new film "When the Wheels Come Off" depicting life in isolation for disabled people, which reached an audience of 6300 people in the first two weeks of its release. Because of the way this project was created and shared we were able to engage disabled people from different parts of the country and even work with professional actor Cherylee Houston, well known from her role as Izzy Armstrong on ITV's Coronation Street.

Access All Aerials

CEDA took on the management and coordination of the Access All Aerials, AAA, radio station in April 2020 just as the pandemic started to impact. Radio connects many of our service users and the fact we now run a project that gives disabled people the opportunity to have their voices heard as well as sharing their favourite music makes AAA a complimentary CEDA service to join the family. To date, the station has 11 DJ's creating a mix of live and recorded programming 7 days a week ranging from interviews, pop music and soundscapes.

During this reporting period we worked with 52 artists, creatives and musicians and supported a number of emerging disabled artists.

Developing Me

The Developing Me project, funded by the Henry Smiths Charity, has continued throughout the pandemic. For much of the work during lockdown and the first part of this reporting period, the work was delivered online using video calling as so many of our users are vulnerable and were shielding. Over the course of the year, as we dipped in and out of lockdowns and with the introduction of the vaccine we were able to begin to see people face to face again.

We have worked with 28 users directly on a 1:1 basis over the period with 50 outcomes being worked towards. This is lower than predicted due to the pandemic and the ability to effect change when the world around us in not functioning in its usual way. That said, for the people we have been able to work with, we have been able to support them to make positive changes in their lives.

As the world opens up and we hopefully begin to return to a more normal way of life, we envisage more need for the Developing Me service as people get back on track with their lives and to support people who have found the last year a real challenge. We are grateful to the Henry Smiths Charity for supporting us to continue this much valued work.

Robert featured in last years report as we supported him to look at his options for living more independently as he lived with his parents but wanted to think about moving out. This year he moved into his own flat, he lives independently and is continuing to work on new goals around developing his household management and employability skills.

We have worked with 3 individuals all at a crossroads, not knowing what they wanted to do or what was available to them after they left school. The enormity of making life changing decisions is hard at the best of times, particularly when you are moving into adulthood and aren't used to making decisions for yourself and your voice is not heard. Doing all this during a pandemic makes it even more difficult; nonetheless one successfully applied to college and another to University.

We have successfully supported 3 people to move home at a challenging point in their lives and have been instrumental in ensuring all had a positive experience and are now settled. We have also supported a further two people when circumstances forced an immediate change in the lives to ensure they were still involved in the decision making process.

Behaviour Interventions Services – Bis-net

CEDA's Behaviour Interventions Service had always relied upon face to face meetings with families to discuss and seek solutions to understanding and preventing behaviours that challenge. Once again, in March 2020 normal services were abruptly halted as lockdown was introduced and the service had to adapt in order to continue to operate.

Bis-Net introduced online and telephone consultations, most families were happy to continue and adapted readily to the new delivery method. In fact many families have preferred the online consultations as it has reduced the travelling time and many of the young people have felt safer to engage in the process while at home; there are also fewer distractions which are always present at The Clare Milne Centre. While the young people were not at school there were good opportunities to engage with them through the consultation process, rather than waiting until school had finished and trying to engage them when they are tired after a long day of learning.

A significant part of the Bis-net services was to offer group workshops for individuals; this has been adapted to online workshops allowing many more people the opportunity to attend, rather than just those who live close enough to a training venue. Sessions have been recorded and for parents who were unable to attend the live sessions recordings have been made available. We have even been able to attract participants from Australia and USA.

There have been drawbacks to online consultations as not everyone enjoys or can access online sessions; for others a lack of privacy can mean that a young person can overhear sessions, which can lead to anxiety and interruptions can interfere with the flow of the meetings. Part of the process can be for the consultant to model or role play scenarios, this can be much more difficult to achieve virtually or on the phone.

Over the past 12 months demand for services has increased and we now hold longer waiting lists than ever. We will have to seek to expand services by introducing additional consultants, which will be explored in the coming 12 months.

During this reporting period there have been 1,211 behaviour support consultation sessions and 106 families have engaged with the process. 8 organisational training days and 88 virtual workshops have been delivered.

Both of our Behaviour support consultants have trained in America and are qualified Relationship Development Intervention (RDI) consultants.

Our RDI Journey – Woolfries Family

We first heard about RDI when on a Bis-net training course at CEDA. Probably for the first time ever, the rationale for why children with autism develop differently and the theory of this intervention programme made so much sense to us. In the past, most interventions we came across promoted learning by rout, which completely ignored the importance of understanding and having the desire to seek out the social aspects of interaction with others. We felt incredibly hopeful again that as parents, there were things we could do to support Ross in filling in those developmental gaps that he had missed first time round, giving us all a second chance.

In retrospect, we do not think we totally appreciated where our RDI journey would take us. We look back fondly to our first session, Howard asked us to spend 20 minutes each in a room with Ross whilst being filmed, and every 5 minutes he brought in something different for us to play with Ross. At the time, we were both worried about 'getting it wrong' and looking like hopeless parents who had no control! And of course, we learnt in time that there is no 'getting it wrong' as any interaction provides opportunities to review, adjust and learn. Looking back now, we realise that we were desperately trying to please Ross and keep him engaged with us, so were allowing ourselves to being totally led by him. Now we would like to think it's the other way round!

We always felt we had a strong connection with Ross, but he often got frustrated and we wanted him to enjoy the pleasure of sharing activities with us and other people. It was hard seeing Ross preferring to be on his own, rather than sharing experiences with others as most children do.

We also felt RDI came along at the right time for us as a family. We were long past the initial shock of Ross's diagnosis and had accepted it and moved on, albeit we were always determined to give/get Ross as much support as we possibly could. We also felt Ross was in a good place to learn. As he got older, he was a bit calmer and more regulated, more able to concentrate for short periods of time and was generally a happy boy. Our daughter was a bit older and had a strong connection with her brother. We knew to do RDI justice it would require a big commitment of time and energy, but we felt the rewards would be very worthwhile, by empowering us to help Ross to the best of our ability. Additionally, we were extremely fortunate in that Howard had chosen us as one of the first families he worked with on the RDI programme, so we really wanted to give it our best shot to support Howard too. Howard did a fantastic job of navigating us throughout our RDI journey. Initially, we would complete an assignment, and not really know what it was telling us or where to go next. Howard was always able to give us constructive and positive feedback, and to guide us to think about possible next steps. Howard also helped us navigate the whole new language of RDI, which took some time to understand. Over the course of our RDI journey (circa 5 years), Howard has educated us, so we have gradually become more and more confident in understanding our guiding role. Our RDI mind-set will always be there now, and this will have a life-long benefit in supporting Ross so he can become the absolute best he can be.

Financial review

At the beginning of the reporting period we were preparing for a financially difficult time, with our normal service delivery stopping and a large commitment to staff. A combination of factors allowed us to steer through these difficult times and to remain financially unaffected. Devon County Council honoured contracts for Community Service from March through to July and the Activity Hub from March through to September. The vast majority of users in receipt of a direct payment continued to pay for services even though delivery was different. We were successful with our applications to the National Lottery and CAF and received Covid support grants to ensure we could pay for the additional staff needed to work in bubbles; to offer the range of on-line sessions; to purchase and distribute a range of IT equipment and internet connectivity options as well as paying for the additional costs of running services through the pandemic.

Most unexpectedly, we received £119,629, from the Mike Ellis Charitable Trust which has now closed, this restricted donation will be used to support sports and arts for the charity for the next 3 years.

By the end of this reporting period we can see that there has been an increase in income as well as CEDA's reserves, thanks to careful management of resources, grants and donations.

We anticipate that this coming year will see a drop in income. A number of service users have left us and with pandemic restrictions in place we have not been able to introduce many new users. We have a number of staff vacancies and recruitment is proving to be difficult for all care organisations across Devon and the UK, which is limiting the expansion of service delivery.

Principal Risks and Uncertainties

A risk register is in place which identifies all known and potential risks facing the charity. This is reviewed by the board annually as a matter of course and more frequently as new risks are identified. The main current risks to the charity are:

- Longer term financial impact of the Covid-19 pandemic on the charity – CEDA still has 5 months of reserves, the vaccine roll out and the roadmap out of the pandemic lead us to feel hopeful that the worst is behind us, however, if more lockdowns become necessary it is not known how much financial support will be available from local and national government. However, as the past year has shown us the negative impact on disabled people from isolation should see continued demand for services.

- There is also concern that a new vaccine resistant variant of Covid-19 may become endemic, leading to increased infections or illness or death of service users and staff.

- CEDA will need to review its current IT infrastructure as it moves away from a serviced based system to a cloud based system.

Investment Policy

The Trustees may, in accordance with the Memorandum of Association:

"Deposit or invest funds in any manner (but to invest only after obtaining advice and having regard to the suitability of investments and the need for diversification)."

During the period only working capital was held in a combination of bank current and deposit accounts.

Reserves Policy

The Board of Trustees has established this reserves policy in order to ensure that:

1. There are adequate funds available to meet the contractual needs of the organisation.

2. There are adequate funds available to meet any obligations incurred through a grant or commissioning agreement.

3. The organisation has sufficient working capital to enable it to efficiently deliver contracts for our clients and potential clients and to undertake initiatives and developments in line with our objectives.

4. There are adequate funds available to meet all contingent liabilities, including legal obligations, should the charity be wound up (e.g. redundancy).

5. There are adequate funds available to enable the charity to be wound up in an orderly fashion should this become necessary.

In normal times, taking into account the risk, sustainability and the variability of CEDA's income, the Board of Trustees has established a policy whereby the unrestricted funds held by the charity should be between 3 and 6 months' operating costs. Of this, the board aims to hold 2 months of free reserves (unrestricted funds, not designated or invested in tangible fixed assets).

The charity currently has 5 months expenditure held in unrestricted reserves therefore hitting the target set. At this level , and in normal circumstances, the trustees believe that they would be able to continue the current activities of the charity in the event of a significant drop in income. It would obviously be necessary to consider how the funding would be replaced or activities changed.

In light of the heightened risk of a significant fall in income coupled with the increased cost of service provision due to the coronavirus pandemic, the Board will continue review the reserves position monthly.

The impact of new waves of the virus and any governmental support thereafter is not known: what is clear is the need for the reserves to be built up through fundraising, cost reduction and activity diversification. Decisions as to how unrestricted reserves are drawn down will be taken by the Board.

At 31 March 2021 there were unrestricted reserves of £573,444 of which £416,168 has been set aside for redundancy and severance reserves, depreciation of fixed assets and upgrading IT infrastructure plus a contingency for further Covid-19 related costs. Excluding fixed assets from the undesignated unrestricted reserves of £157,276 leaves £109,202 of 'free' reserves, which is just under the two months' running costs as per our policy but takes into consideration and provides for any further impacts of Covid-19.

Board Effectiveness

Throughout this reporting period the Board have met frequently to ensure that the charity operated safely within the ever-changing Covid 19 guidelines, as well as monitoring the financial health of the organisation. Quarterly board meetings, as well as the frequent interim meeting have been well attended and the commitment levels from the Trustees has been exceptional.

The frequency of meetings has created the time required for the Trustees to review the current Board effectiveness against the Charity Commission's Governance Code. While scoring highly in most areas it has highlighted a few areas for improvement; these have been formulated into an Action Plan. The Board have agreed to a continuous review of its effectiveness against the Governance Code, which will take place across a rolling 2 year period. The Board has a good age and gender mix with a strong set of skills and experience; however, there is a diversity gap and it has been identified that the Board should actively seek representation from disabled communities and people from different nationalities and ethnicities. In terms of skills there is an identified gap in law and the creative arts, all of which we aim to address over the next 2 years. The Board has also recognised the need for managing the Trustee retirement process effectively and will ensure there is adequate time to seek suitable replacements as Trustee terms expire.

Going Concern

The Board have reviewed budgets prepared for the year to 31 March 2022 and the key assumptions made in setting those budgets and are confident that with the current reserves level and the plans that have been put in place to meet the needs of our users and commissioners, CEDA will continue to maintain a strong financial position. Trustees therefore have no material concerns over charity's ability to continue as a going concern for at least the next 12 months.

Grants Received

Clare Milne Trust – grant for maintaining the Clare Milne Centre
BBC Children in Need 2018-2021 – 3 year funding for trips and activities for children and young people
Youth Music – funding to support young people to engage in and make music

Henry Smith Charity – 3 year funding for Developing Me Project, supporting disabled people to make changes, transitions and challenges in the lives
Grants for the Arts, Arts Council England 2019-20 – (I'm) Possible arts project
Grants for the Arts – Outlook arts project
Mike Ellis Charitable Trust – Sports and Arts activities
Flying Leaps – Activity Hub donation
National Lottery – Covid support grant
CAF – Covid Support grant
DCC small grants for disabled children – a grant to hire additional premises for youth services
Exeter City Council Covid19 emergency grant – to support the move to digital service delivery
Various donations from friends, families and community organisations

Our thanks also go to all those individuals who support CEDA through taking part in personal challenges, fundraising and donating on our behalf. This year there has been less activity than normal because of the pandemic, but we are hopeful that, as life returns to normal, we will see an increase in activity as well as donations.

Our Plans for the Future

Our primary aim is to continue to keep service users, their families and carers and all CEDA staff and visitors safe.

We have received the good news that we were successful with our grant application to The Peter Harrison Foundation. This grant will allow us to employ a part time Sports and Activities Leader for 2 years. We aim to get our service users out and about in the community, participating in a range of sporting activities, which will not only improve physical health, but will also improve the emotional well-being of participants. Funds from the Mike Ellis Trust will be used to support these activities to ensure a wide range of activities are made available to a wide audience.

The arts are a corner stone of the charity's work and has traditionally been supported by grants from Arts Council England. A new strategy is in development to establish how this work can continue; Arts Council England funding is reducing and is less appropriate for the whole range of activities that is in demand, additional funding will be required to bridge this gap.

Heritage is an area that the service users are keen to explore once again; a project is currently in development and we hope to be in a position to make funding applications to support this in the coming months.

We have made a new application to BBC Children in Need to support the Youth Services to take children and young people out and about on trips into the community. This year the funding is needed more than ever as we work with the young people to adjust back to normal life, especially for those who are struggling with anxiety.

We aim to expand Bis-net services by employing additional consultants to keep waiting lists down. Additional space and appropriate training will be required to achieve this.

Community Equality Disability Action

Trustees Report

Year Ended 31 March 2021

Reference and Administrative Details

Charity Registered number	1096528
Registered company number	4693500
Patrons	Roger Jefcoate CBE DL
Registered Office	The Clare Milne Centre Emperor Way Exeter EX1 3QS
Bankers	Bank of Scotland 33 Old Broad Street London BX2 1LB
Auditors	PKF Francis Clark Centenary House Peninsula Park Rydon Lane Exeter EX2 7XE
Solicitors	Tozers LLP Broadwalk House Southernhay West Exeter EX1 1UA

Trustees
The trustees who served during the year and subsequently were:

Mr M Banfield	
Ms R Davison	
Mr S Keable	
Mrs L J Walsh	(resigned 28 October 2020)
Mr B Hughes	(resigned 28 October 2020)
Ms H Holt	
Mr M Picken	
Mr T Smale	(Chair)
Mrs N Hallam	(appointed 15 July 2020)
Mr A Punter	(appointed 15 July 2020)

Chief Executive Officers
Diana Cole
Renata Colley

Community Equality Disability Action

Trustees Report

Year Ended 31 March 2021

Statement of Trustees Responsibilities

The trustees (who are the directors of Community Equality Disability Action for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that 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 Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Statement as to Disclosure of Information to Auditors

So far as the trustees are aware, there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charity's auditor is unaware; and the trustees, having made enquiries of fellow directors and the charity's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD



T Smale (Chair) - Trustee

Community Equality Disability Action

Independent Auditors' Report to the Trustees of Community Equality Disability Action

Year Ended 31 March 2021

Opinion

We have audited the financial statements of Community Equality Disability Action (the "Charity") for the year ended 31 March 2021 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 directors' 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 original financial statements were authorised for issue.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, (which includes the directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or

we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 13, the trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of our audit planning we obtained an understanding of the legal and regulatory framework that is applicable to the entity and the sector in which it operates to identify the key laws and regulations. Key laws and regulations identified were the Companies Act 2006, tax legislation, safeguarding and irregularities relating to the protection of data and health and safety.

We also considered management's manipulation incentives and opportunities for fraudulent overstatement of profit, and fraud risk more generally.

Based on this we designed our audit procedures to identify irregularities. Our audit procedures involved the following:

- Review of Trustees meeting minutes for irregularities with laws and regulations;
- Review of Ofsted reports and safeguarding policy;
- Review of any health and safety incidents that have been reported under the Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013 ("RIDDOR") during the period;
- Review of any controls in relation to GDPR and enquiries of management as to the outcome of any reportable breaches;
- On a sample basis confirmed that expenditure was properly authorised and made in accordance with the terms of the relevant fund;
- Auditing the risk of management override of controls, including through testing journal entries and other ajdustments for appropriateness, and evaluating he business rationale of significant transactions outside the normal course of business; and
- Review of financial statement disclosures and testing to support documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements. This risk increases the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements as we are less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our Report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Neil Hitchings
Senior Statutory Auditor
For and on behalf of
PKF Francis Clark
Centenary House
Peninsula Park
Rydon Lane
Exeter
EX2 7XE Date

Community Equality Disability Action

Statement of Financial Activities (including the income and expenditure Account)

Year Ended 31 March 2021

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£	£
Income					
Donations and legacies	2	9,643	-	**9,643**	8,176
Charitable activities	3	901,761	348,527	**1,250,288**	1,201,763
Other income	4	99,250	-	**99,250**	3,274
Total income		1,010,654	348,527	**1,359,181**	1,213,213
Expenditure					
Charitable activities	5	915,906	244,235	**1,160,141**	1,228,659
Total expenditure		915,906	244,235	**1,160,141**	1,228,659
Net income/(expenditure)		94,748	104,292	**199,040**	(15,446)
Transfers between Funds		-	-	**-**	-
Net Movement in Funds		94,748	104,292	**199,040**	(15,446)
Reconciliation of Funds:					
Fund Balances Brought Forward		478,696	102,712	**581,408**	**596,854**
Fund Balances Carried Forward		573,444	207,004	**780,448**	**581,408**

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

Community Equality Disability Action

Balance Sheet

Year Ended 31 March 2021

	Note	£	2021 £	£	2020 £
Fixed Assets					58,921
Tangible fixed assets	9		**48,074**		
Current Assets					
Stocks		**250**		250	
Debtors	10	**89,601**		103,549	
Cash and cash equivalents	18	**735,076**		497,648	
		824,927		601,447	
Creditors					
Amounts falling due within one year	11	**92,553**		78,960	
Net Current Assets			**732,374**		522,487
Net Assets			**780,448**		581,408
Reserves					
Designated		**416,168**		339,770	
Undesignated		**157,276**		138,926	
Unrestricted funds	14		**573,444**		478,696
Restricted funds	15		**207,004**		102,712
Total Funds			**780,448**		581,408

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved by the board of trustees on 20th July 2021 and were signed on their behalf by



Mr T Smale

Company Number: 4693500

Community Equality Disability Action

Statement of Cash Flows

Year Ended 31 March 2021

	Note	2021 £	2020 £
Cash provided by operating activities	**17**	**241,976**	(5,907)
Cash flows from investing activities			
Purchase of property plant and equipment		**(5,082)**	(2,500)
Proceeds from sale of tangible assets		**-**	-
Interest received		**534**	3,274
Cash provided by/(used in) investing activities		**(4,548)**	774
Changes in cash and cash equivalents in the reporting period		**237,428**	(5,133)
Cash and cash equivalents at the beginning of the reporting period		**497,648**	502,781
Cash and cash equivalents at the end of the reporting period	**18**	**735,076**	497,648

Community Equality Disability Action

Notes to the Financial Statements

Year Ended 31 March 2021

1. Accounting Policies

General Information
The charity is incorporated in England and Wales. Details of the registered office can be found in the reference and administrative section of the trustee's annual report.

Accounting Convention
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 Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Basis of Preparation
The Board have reviewed budgets prepared for the year to 31 March 2022 and the key assumptions made in setting those budgets and are confident that with the current reserves level and the plans that have been put in place to meet the needs of our users and commissioners, CEDA will continue to maintain a strong financial position. Trustees therefore have no material concerns over charity's ability to continue as a going concern for at least the next 12 months.

The functional currency of Community Equality Disability Action is considered to be Pounds Sterling as that is the currency of the primary economic environment in which the charity operates.

The financial statements have been prepared under the historical cost convention.

Fund Accounting

The funds held by the charity are:

Unrestricted Funds
These are general funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated Funds
These are unrestricted general funds earmarked by the trustees for particular purposes.

Restricted Funds
These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

1. Accounting Policies (continued)

Income

Donations and Investment Income
Donations and investment income are recognised in the year in which they are receivable.

Grants Receivable
Subject to the following, grants are credited as income in the year in which they are receivable. Grants received for specific purposes are accounted for as restricted funds. Grants are not recognised as receivable until any conditions for receipt have been complied with. Where donor-imposed restrictions apply to the timing of the related expenditure as a pre-condition for its use the grant is treated as deferred income until those restrictions are met.

Social Services Income and Private Attendance Fees
Such resources are recognised on an accruals basis when the relevant service is performed. Any income not utilised in the year is carried forward to the next period and is shown as deferred income, included in other creditors, in the accounts.

Coronavirus Job Retention Scheme (CJRS)
CJRS income is recognised when it is receivable. CJRS income is accounted for as unrestricted funds and recongnised in other income.

Expenditure

Charitable Activities
Charitable expenditure includes all expenditure incurred in schemes run in pursuance of the company's objectives under its constitution, including the direct costs of supporting these activities, including staff and establishment expenses. Other overhead costs are separately analysed and shown as support costs.

Support Costs
Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out by the office administration staff. Costs are allocated based on an estimate of the time spent by staff on these activities.

Pension Costs

The charity operates a pension scheme for the benefit of employees. The amount charged in the financial statements represents the contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as accruals in the balance sheet.

Tangible Fixed Assets and Depreciation
Tangible fixed assets in excess of £1,000 are capitalised at cost. Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful economic lives as follows:

- Property improvements — 4 years straight line
- Equipment — 3 years straight line
- Fixtures and fittings — 15% reducing balance
- Motor vehicles — 25% reducing balance

VAT
The charity is not registered for Value Added Tax, and the cost of irrecoverable VAT is, therefore, included within the relevant expenditure headings.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. The charity currently holds trade and other debtors and creditors.

2. Donations and Legacies

	2021	2020
	£	£
Donations	**9,643**	8,176

Income from donations and legacies of £9,643 (2020: £8,176) includes £9,643 (2020: £8,176) unrestricted funds and £nil (2020: £nil) is restricted.

3. Analysis of Income from Charitable Activities

	Social Services	Transport Income	Fee Income	Grant Income	Total 2021	Total 2020
	£	£	£	£	£	£
Activity Hub	116,798	9,115	125,903	143,095	**394,911**	362,696
Child Services	130,946	9,251	150,849	104,502	**395,548**	309,636
Community Services	141,626	18,650	131,338	86,920	**378,534**	452,348
BIS NET	12,375	-	55,050	13,870	**81,295**	77,083
Total	401,745	37,016	463,140	348,387	**1,250,288**	1,201,763

Income from Charitable Activities of £1,250,288 (2020: £1,201,763) includes £901,761 (2020: £1,055,318) unrestricted funds and £348,527 (2020: £1,950) is restricted.

4. Other Income

	2021	2020
	£	£
Bank Interest	**534**	3,274
CJRS grant income	**94,399**	-
Devon County Council PPE Covid-19 income	**4,317**	-
	99,250	3,274

Other income of £99,250 (2020: £3,274) was unrestricted.

Community Equality Disability Action

Notes to the Financial Statements

Year Ended 31 March 2021

5. Charitable Activities

	Basis of allocation	Activity Hub Unrestricted	Activity Hub Restricted	Children's Services Unrestricted	Children's Services Restricted	Community Services Unrestricted	Community Services Restricted	Bis Net Unrestricted	Bis Net Restricted	Total Unrestricted	Total Restricted	2021 Total	2020 Total
Direct costs													
Staff costs	Direct	129,879	37,040	206,393	4,937	255,514	30,022	66,487	-	**658,273**	**71,999**	**730,272**	810,301
Transport	Direct	3,728	197	5,821	996	9,414	602	-	-	**18,963**	**1,795**	**20,758**	29,895
Equipment	Direct	855	5,628	1,395	771	-	-	-	-	**2,250**	**6,399**	**8,649**	3,245
Session costs	Direct	(2,364)	39,299	1,633	2,484	1,089	68	2,520	-	**2,878**	**41,851**	**44,729**	61,218
Premises, repairs/renewals	Direct	1,544	1,123	1,284	-	1,544	-	-	-	**4,372**	**1,123**	**5,495**	1,148
Office costs/subscriptions	Direct	-	914	127	82	5,175	3	543	-	**5,845**	**999**	**6,844**	6,011
Sundry	Direct	-	-	31	-	30	-	338	-	**399**	**-**	**399**	2,308
		133,642	84,201	216,684	9,270	272,766	30,695	69,888	-	**692,980**	**124,166**	**817,146**	914,126
Support costs													
Staff costs	Staff time	29,284	9,957	36,891	12,543	49,716	16,904	11,580	3,937	**127,471**	**43,341**	**170,812**	141,089
Transport	Turnover	(977)	3,596	(1,006)	3,703	(1,079)	3,972	(198)	729	**(3,260)**	**12,000**	**8,740**	5,606
Equipment	Turnover	357	1,665	368	1,715	395	1,840	72	338	**1,192**	**5,558**	**6,750**	14,919
Session costs	Turnover	1,575	933	1,622	961	1,740	1,031	319	189	**5,256**	**3,114**	**8,370**	7,691
Premises, repairs/renewals	Usage	15,803	20,439	10,577	13,679	5,268	6,813	2,107	2,725	**33,755**	**43,656**	**77,411**	69,820
Depreciation	Usage	1,686	3,694	1,129	3,804	562	4,081	225	749	**3,602**	**12,328**	**15,930**	23,101
Office costs	Turnover	9,249	22	9,025	22	9,149	24	1,779	4	**29,202**	**72**	**29,274**	24,125
Sundry	Turnover	73	-	64	-	58	-	13	-	**208**	**-**	**208**	4,186
Legal & Professional	Turnover	7,641	-	7,869	-	8,441	-	1,549	-	**25,500**	**-**	**25,500**	16,296
Audit	Turnover	-	-	-	-	-	-	-	-	-	-	**-**	7,700
		64,691	40,306	66,539	34,427	74,250	34,665	17,446	8,671	**222,926**	**120,069**	**342,995**	314,533
		198,333	124,507	283,223	45,697	347,016	65,360	87,334	8,671	**915,906**	**244,235**	**1,160,141**	1,228,659

5. Charitable Activities (continued)

Of the rental cost of £48,478, £36,000 is rebated by The Clare Milne Trust and disclosed as voluntary income.

Charitable Activities of £1,160,141 (2020: £1,228,659) includes £915,906 (2020: £1,059,204) unrestricted expenditure and £244,235 (2020: £169,455) restricted expenditure

6. Staff Costs

	2021 £	2020 £
Wages and salaries	**834,962**	**859,299**
Social security costs	**45,782**	**54,648**
Pension costs	**13,593**	**14,878**
	894,337	**928,825**

During the year no employee received emoluments exceeding £60,000.

Key Management Personnel remuneration totalled £68,646 (2020: £64,874)

The average number of employees during the year was:

	2021 No	2020 No
Chief Executive	**2**	**2**
Support Services	**21**	**22**
Full time staff	**23**	**24**
Part time and temporary support services	**80**	**71**
The average full time equivalent of part time employees	**18**	**22**

7. Related Party Transactions and Trustees Remuneration and Expenses

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or to any person known to be connected with any of them.

No expenses for transport have been reimbursed to trustees in the year.

There were no related party transactions during the year.

8. Net Incoming Resources for the Year

This is stated after charging:	2021 £	2020 £
Depreciation	**15,929**	**23,101**
Loss on disposal of fixed assets	**-**	**-**
Auditors' remuneration	**8,464**	**7,780**
Equipment hire	**2,143**	**3,040**
Operating lease costs – land and buildings	**48,478**	**40,000**

9. Tangible Fixed Assets

	Property Improvements £	Equipment £	Fixtures and Fittings £	Motor Vehicles £	Total £
Cost					
At 1 April 2020	73,828	153,804	10,619	154,085	**392,336**
Additions	-	-	5,082	-	**5,082**
Disposals	-	(7,659)	-	-	**(7,659)**
At 31 March 2021	73,828	146,145	15,701	154,085	**389,759**
Depreciation					
At 1 April 2020	73,828	151,332	10,464	97,791	**333,415**
Charge for year	-	1,637	219	14,073	**15,929**
On disposals	-	(7,659)	-	-	**(7,659)**
At 31 March 2021	**-**	**145,310**	**10,683**	**111,864**	**341,685**
Net Book Value					
At 31 March 2021	**-**	**835**	**5,018**	**42,221**	**48,074**
At 31 March 2020	-	2,472	155	56,294	**58,921**

10. Debtors

	2021 £	2020 £
Trade debtors	**65,601**	93,634
Prepayments and accrued income	**24,000**	9,915
	89,601	103,549

11. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	**21,940**	7,619
Other creditors	**27,912**	30,454
Accruals and deferred income	**42,701**	40,887
	92,553	78,960

12. Operating Lease Commitments

At 31 March 2021 the company had lease payments due under non-cancellable operating leases as set out below:

	Land and Buildings £	Plant and Machinery £	2021 £	2019 £
Operating lease payments due:				
In less than one year	40,000	8,449	**48,449**	**49,361**
Between one and five years	136,667	2,463	**139,130**	**170,760**
After five years	-	-	**-**	**16,667**
	176,667	10,912	**187,579**	**236,788**

13. Capital commitments

At 31 March 2021, the charity had capital commitments of £nil (2020: £nil)

14. Unrestricted Funds

	1 April 2020 £	Incoming Resources	Resources Expended £	Transfer £	31 March 2021 £
General Fund	138,926	1,010,654	(912,304)	(80,000)	**157,276**
Designated property	10,000	-	-	35,000	**45,000**
Designated IT infrastructure And modernisation	50,000	-	-	-	**50,000**
Designated - Website	-	-	-	50,000	**50,000**
Designated redundancy and severance	204,656	-	-	-	**204,656**
Designated vehicle replacement	33,000	-	-	-	**33,000**
Designated fixed asset	7,114	-	(3,602)	-	**3,512**
Designated Covid-19 contingency	35,000	-	-	(5,000)	**30,000**
	478,696	1,010,654	(915,906)	-	**573,444**

The property designated fund has been set up for repairs and maintenance on the Clare Milne building under the terms of the lease.

The designated redundancy and severance reserve has been calculated based on statutory figures if all full time employees were made redundant.

The designated vehicle fund has been set up to replace the minibuses.

The fixed asset designated fund has been set up to cover the write down of assets as the funds are not available to us.

14. Unrestricted Funds (continued)

2020
Unrestricted Funds

	1 April 2019 £	Incoming Resources £	Resources Expended £	Transfer £	31 March 2020 £
General Fund	183,191	1,066,768	(1,053,533)	(57,500)	**138,926**
Designated property	10,000	-	-	-	**10,000**
Designated IT infrastructure	20,000	-	-	30,000	**50,000**
Designated Carista IT project	7,500	-	-	(7,500)	**-**
Designated redundancy and severance	204,656	-	-	-	**204,656**
Designated vehicle replacement	33,000	-	-	-	**33,000**
Designated fixed asset	12,785	-	(5,671)	-	**7,114**
Designated Covid-19 contingency	-	-	-	35,000	**35,000**
	471,132	1,066,768	(1,059,204)	-	**478,696**

15. Restricted Funds

	1 April 2020 £	Incoming Resources £	Resources Expended £	Transfer	31 March 2021 £
Covid (Hub) – National Lottery	-	27,500	(27,500)	-	**-**
Children's Trips	624	10,000	(2,280)	-	**8,344**
Access All Aerials	-	7,500	7	-	**7,507**
Arts 2020	-	28,198	(28,198)	-	**-**
General restricted funds	516	36,000	(36,000)	-	**516**
The Mike Ellis Trust	-	119,629	-	-	**119,629**
Music 20-22	-	24,168	(6,990)	-	**17,178**
Developing Me	28,180	18,090	(30,696)	-	**15,574**
(Im)possible Arts	23,331	5,700	(28,509)	-	**522**
Sport	754	-	-	-	**754**
CAF Covid Support	-	71,742	(71,742)	-	**-**
Restricted capital assets	49,307	-	(12,327)	-	**36,980**
Total Restricted Funds	102,712	348,527	(244,235)	-	**207,004**

15. Restricted Funds (continued)

2020

	1 April 2019 £	Incoming Resources £	Resources Expended £	Transfer	31 March 2020 £
Children's Trips	4,393	10,000	(13,769)	-	**624**
Music Postcode Lottery	17,786	-	(17,786)	-	**-**
LSF	-	-	-	-	**-**
General restricted funds	820	51,000	(51,304)	-	**516**
Music 2016-2018	-	-	-	-	**-**
Developing Me	26,674	30,386	(28,880)	-	**28,180**
(Im)possible Arts	-	49,709	(26,378)	-	**23,331**
Rent	-	-	-	-	**-**
Sport	2,267	-	(1,513)	-	**754**
Arts 2018-2019	7,045	5,350	(12,395)	-	**-**
Restricted capital assets	66,737	-	(17,430)	-	**49,307**
Total Restricted Funds	125,722	146,445	(169,455)	-	**102,712**

Purposes of Restricted Funds

Children's Trips
Donations form BBC Children In Need to pay for trips and activities, minibus hire and drivers for the children and young people at CEDA.

Music Postcode Lottery
Funds to deliver music project throughout the youth service.

LSF
Funding from Cabinet Office, distributed by the National Lottery to support the charity to be more resilient and sustainable in the future. The funding was used to improve internal IT systems and marketing.

General Restricted Funds
Funds received for particular projects within CEDA including a grant from The Clare Milne Trust

Mike Ellis Trust
Funds received for a 3 year period to support sports and creative activities.

Music 2020-2022
Funds received from Youth Music to provide a range of musical opportunities for children and young people.

Developing Me
Funds received to help enable young people to find positive solutions to live fuller and more active lives.

(Im)possible Arts
Funds received from Arts Council for the (Im)Possible Arts project which started in September 2019.

Covid-19 (Hub) – National Lottery
Funds received as Covid support grant.

Immersive Arts
Funds received from Arts Council for the 'Immersive Arts' project which started in April 2016.

Sport
Funds from Mike Ellis Foundation to hold the disability festival in conjunction with South West Athletics Academy.

CEDA 360 Arts 2018-2019
Funds received from the Arts Council for CEDA 360 Art project.

Restricted capital assets
Funds received into General restricted funds and a grant received from the Wolfson Foundation to purchase a large accessible minibus.

Access All Aerials
Transferred ownership of cash and equipment of radia show to CEDA.

Arts 2020
Covid emergency funds Funds received for the Outlook project.

CAF Covid Support
Funds received as Covid support grant.

16. Analysis of Net Assets Between Funds

2021:	**Unrestricted Funds £**	**Restricted Funds £**	**Total Funds £**
Fund balances at the year end are represented by:			
Tangible fixed assets	11,093	36,981	**48,074**
Current assets	654,904	170,023	**824,927**
Current liabilities	(92,553)	-	**(92,553)**
Total Net Assets	573,444	207,004	**780,448**

2020:	**Unrestricted Funds £**	**Restricted Funds £**	**Total Funds £**
Fund balances at the year end are represented by:			
Tangible fixed assets	9,613	49,308	**58,921**
Current assets	538,043	63,404	**601,447**
Current liabilities	(68,960)	(10,000)	**(78,960)**
Total Net Assets	478,696	102,712	**581,408**

17. Reconciliation of net income/(expenditure) to net cash flows from operating activities

	2021	2020
	£	£
Net income /(expenditure) for the reporting period	**199,040**	(15,446)
Adjustments for:		
Depreciation charge	**15,929**	23,101
Loss on disposal	**-**	-
Interest receivable	**(534)**	(3,274)
Decrease/(increase) in debtors	**13,948**	(8,993)
Increase/(decrease) in creditors	**13,593**	(1,295)
Net cash provided by /(used in) operating activities	**241,976**	(5,907)

18. Analysis of cash and cash equivalents

	2021	2020
	£	£
Cash at bank	**73,683**	167,935
Notice Deposits	**661,393**	329,713
Total Cash and Cash equivalents	**735,076**	497,648

19. Financial Instruments

Categorisation of financial instruments

	2021	2020
	£	£
Financial assets:		
Measured at transaction price – trade debtors	**65,601**	93,634
Financial Liabilities:		
Measured at transaction price – trade and other creditors	**49,852**	38,073