

**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

# **Community Equality Disability Action**

## **Trustees Report**

### **Year Ended 31 March 2022**

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!*

# Community Equality Disability Action

## Trustees Report

### Year Ended 31 March 2022

#### 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.*

# Community Equality Disability Action

## Trustees Report

### Year Ended 31 March 2022

#### 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...*



# Community Equality Disability Action

## Trustees Report

### Year Ended 31 March 2022

*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.

# **Community Equality Disability Action**

## **Trustees Report**

### **Year Ended 31 March 2022**

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.

# **Community Equality Disability Action**

## **Trustees Report**

### **Year Ended 31 March 2022**

#### **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.

# Community Equality Disability Action

## Trustees Report

### Year Ended 31 March 2022

#### 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, contracts 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**

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

# **Community Equality Disability Action**

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

### **Year Ended 31 March 2022**

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

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

## **Community Equality Disability Action**

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

#### **Year Ended 31 March 2022**

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

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

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.

# Community Equality Disability Action

## Notes to the Financial Statements

Year Ended 31 March 2022

### 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.



## Community Equality Disability Action

### Notes to the Financial Statements

#### Year Ended 31 March 2022

#### 3. Analysis of Income from Charitable Activities

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

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

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

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	Activity Hub	Children's Services	Children's Services	Community Services	Community Services	Bis Net	Bis Net	Total	Total	2022	2021
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Total	Total
<b>Direct costs</b>													
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
<b>Support costs</b>													
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	1,957	838	1,560	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

# Community Equality Disability Action

## Notes to the Financial Statements

### Year Ended 31 March 2022

#### 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
	<hr/>	<hr/>
	953,113	894,337
	<hr/>	<hr/>

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
	<hr/>	<hr/>
Total full-time equivalents	40	40
	<hr/>	<hr/>
Average headcount	107	102
	<hr/>	<hr/>

#### 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

	2022 £	2021 £
This is stated after charging:		
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

# Community Equality Disability Action

## Notes to the Financial Statements

Year Ended 31 March 2022

### 9. Tangible Fixed Assets

	Property Improvements £	Equipment £	Fixtures and Fittings £	Motor Vehicles £	Total £
<b>Cost</b>					
At 1 April 2021	73,828	146,145	15,701	154,085	<b>389,759</b>
Additions	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2022	73,828	146,145	15,701	154,085	<b>389,759</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>					
At 1 April 2021	73,828	145,310	10,683	111,864	<b>341,685</b>
Charge for year	-	835	908	10,555	<b>12,298</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2022	73,828	146,145	11,591	122,419	<b>353,983</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net Book Value</b>					
At 31 March 2022	-	-	<b>4,110</b>	<b>31,666</b>	<b>35,776</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2021	-	835	5,018	42,221	48,074
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

### 10. Investments

	£
Market value at 1 April 2021	-
Additions at cost	100,000
Net gain on revaluation	1,195
	<hr/>
Market value at 31 March 2022	<b>101,195</b>
	<hr/>
<b>Investments at market value comprised:</b>	
M&G Charifund units	<b>101,195</b>
	<hr/>

### 11. Debtors

	2022 £	2021 £
Trade debtors	<b>101,658</b>	65,601
Prepayments and accrued income	<b>23,912</b>	24,000
	<hr/>	<hr/>
	<b>125,570</b>	<b>89,601</b>
	<hr/>	<hr/>

## Community Equality Disability Action

### Notes to the Financial Statements

#### Year Ended 31 March 2022

#### 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
	<u>98,570</u>	<u>92,553</u>

#### 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
	<u>136,667</u>	<u>2,463</u>	<u>139,130</u>	<u>187,579</u>

#### 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
<i>Designated</i>						
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)	-	-	-
	<u>573,444</u>	<u>1,036,745</u>	<u>(1,071,069)</u>	<u>1,195</u>	<u>-</u>	<u>540,315</u>

## Community Equality Disability Action

### Notes to the Financial Statements

#### Year Ended 31 March 2022

##### 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
	<hr/> 478,696 <hr/>	<hr/> 1,010,654 <hr/>	<hr/> (915,906) <hr/>	<hr/> - <hr/>	<hr/> 573,444 <hr/>

## Community Equality Disability Action

### Notes to the Financial Statements

#### Year Ended 31 March 2022

#### 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)	-	-
<b>Total Restricted Funds</b>	<b>207,004</b>	<b>119,492</b>	<b>(133,955)</b>	<b>-</b>	<b>192,541</b>

#### 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
<b>Total Restricted Funds</b>	<b>102,712</b>	<b>348,527</b>	<b>(244,235)</b>	<b>-</b>	<b>207,004</b>

#### Purposes 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

## Community Equality Disability Action

### Notes to the Financial Statements

Year Ended 31 March 2022

#### 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



# Community Equality Disability Action

## Notes to the Financial Statements

Year Ended 31 March 2022

### 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)
<b>Total Net Assets</b>	<b>540,315</b>	<b>192,541</b>	<b>732,856</b>

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)
<b>Total Net Assets</b>	<b>573,444</b>	<b>207,004</b>	<b>780,448</b>

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

	2022 £	2021 £
<b>Net (expenditure)/income for the reporting period</b>	<b>(47,592)</b>	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
<b>Net cash (used in)/provided by operating activities</b>	<b>(67,542)</b>	241,976

## Community Equality Disability Action

### Notes to the Financial Statements

Year Ended 31 March 2022

#### 19. Analysis of cash and cash equivalents

	2022	2021
	£	£
Cash at bank	102,557	73,683
Notice Deposits	466,078	661,393
	<hr/>	<hr/>
<b>Total Cash and Cash equivalents</b>	<b>568,635</b>	<b>735,076</b>
	<hr/>	<hr/>

#### 20. Financial Instruments

##### Categorisation of financial instruments

	2022	2021
	£	£
<b>Financial assets:</b>		
Measured at fair value – investments	101,195	-
Measured at transaction price – trade debtors	101,658	65,601
	<hr/>	<hr/>
	<b>202,853</b>	<b>65,601</b>
	<hr/>	<hr/>
<b>Financial Liabilities:</b>		
Measured at transaction price – trade and other creditors	50,823	49,852
	<hr/>	<hr/>