

**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

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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.

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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.

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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 Spectrum 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.

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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 identify 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

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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.

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Year Ended 31 March 2023

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.

Community Equality Disability Action

Trustees Report

Year Ended 31 March 2023

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, 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.

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

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Trustees Report

Year Ended 31 March 2023

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.

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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

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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

 14/8/23

T Smale (Chair) - Trustee

Community Equality Disability Action

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.

Community Equality Disability Action

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

Year Ended 31 March 2023

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 2023

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. 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
		<hr/>	<hr/>
		211,050	136,971
Current Assets			
Stocks		250	250
Debtors	11	163,927	125,570
Cash and cash equivalents	19	564,551	568,635
		<hr/>	<hr/>
		728,728	694,455
Creditors			
Amounts falling due within one year	12	100,601	98,570
		<hr/>	<hr/>
Net Current Assets		628,127	595,885
		<hr/>	<hr/>
Net Assets		839,177	732,856
		<hr/>	<hr/>
Reserves			
Designated		328,759	380,672
Undesignated		240,050	159,643
		<hr/>	<hr/>
Unrestricted funds	15	568,809	540,315
Restricted funds	16	270,368	192,541
		<hr/>	<hr/>
Total Funds		839,177	732,856
		<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 14 August 2023 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 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

Community Equality Disability Action

Notes to the Financial Statements

Year Ended 31 March 2023

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.

Community Equality Disability Action

Notes to the Financial Statements

Year Ended 31 March 2023

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.

Community Equality Disability Action

Notes to the Financial Statements

Year Ended 31 March 2023

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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	569,780	44,000	582,933	254,951	1,451,664	1,138,224
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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
	<hr/>	<hr/>
	20,227	15,209
	<hr/>	<hr/>

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		Children's Services		Children's Services		Community Services		Bis Net		Bis Net		Total		Total		2022 Total
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	
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	895,370	840,356	55,014	895,370	895,370	782,908
Transport	Direct	12,239	-	12,646	1,746	9,740	388	15	-	34,640	2,134	36,774	36,774	34,640	2,134	36,774	36,774	31,490
Equipment	Direct	657	206	800	3,348	-	-	-	-	1,457	3,554	5,011	5,011	1,457	3,554	5,011	5,011	1,945
Session costs	Direct	1,333	2,701	2,291	14,327	4,650	-	-	-	8,274	17,028	25,302	25,302	8,274	17,028	25,302	25,302	21,326
Premises, repairs/renewals	Direct	2,161	8,050	602	-	600	-	-	-	3,363	8,050	11,413	11,413	3,363	8,050	11,413	11,413	14,736
Office	Direct	50	710	59	2,023	2,941	-	29	-	3,079	2,733	5,812	5,812	3,079	2,733	5,812	5,812	5,153
costs/subscriptions	Direct	1,288	(119)	1,054	-	976	-	-	-	3,318	(119)	3,199	3,199	3,318	(119)	3,199	3,199	951
Sundry		271,276	19,318	337,778	23,471	239,760	45,605	45,673	-	894,487	88,394	982,881	982,881	894,487	88,394	982,881	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	197,915	168,454	29,461	197,915	197,915	190,709
Transport	Turnover	2,799	210	2,677	201	1,726	130	350	26	7,552	567	8,119	8,119	7,552	567	8,119	8,119	5,259
Equipment	Turnover	1,329	227	1,271	217	819	140	166	28	3,585	612	4,197	4,197	3,585	612	4,197	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	11,178	6,540	4,638	11,178	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	78,141	38,714	39,427	78,141	78,141	72,646
Depreciation	Usage	601	4,372	402	4,182	200	2,695	80	547	1,283	11,796	13,079	13,079	1,283	11,796	13,079	13,079	12,298
Loss on disposal	Usage	-	271	-	260	-	167	-	34	-	732	732	732	-	732	732	732	-
Office costs	Turnover	15,099	599	14,013	573	8,884	369	1,902	75	39,898	1,616	41,514	41,514	39,898	1,616	41,514	41,514	36,608
Sundry	Turnover	400	219	383	210	247	135	50	27	1,080	591	1,671	1,671	1,080	591	1,671	1,671	1,537
Legal & Professional	Turnover	14,508	-	13,878	-	8,944	-	1,816	-	39,146	-	39,146	39,146	39,146	-	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	395,692	306,252	89,440	395,692	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	1,378,573	1,200,739	177,834	1,378,573	1,378,573	1,205,024

Community Equality Disability Action

Notes to the Financial Statements

Year Ended 31 March 2023

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
	<u>1,083,866</u>	<u>953,113</u>

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
	<u>43</u>	<u>40</u>
Total full-time equivalents	<u>43</u>	<u>40</u>
	<u>94</u>	<u>107</u>
Average headcount	<u>94</u>	<u>107</u>

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

	2023 £	2022 £
This is stated after charging:		
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

Community Equality Disability Action

Notes to the Financial Statements

Year Ended 31 March 2023

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)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2022	-	-	4,110	31,666	35,776
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

10. Investments

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

11. Debtors

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

Community Equality Disability Action

Notes to the Financial Statements

Year Ended 31 March 2023

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
	<u>100,601</u>	<u>98,570</u>

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
	<u>96,667</u>	<u>10,578</u>	<u>107,245</u>	<u>139,130</u>

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
	<u>573,444</u>	<u>1,229,954</u>	<u>1,200,739</u>	<u>(721)</u>	<u>-</u>	<u>568,809</u>

Community Equality Disability Action

Notes to the Financial Statements

Year Ended 31 March 2023

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 systems.

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
<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 2023

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 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 2023

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 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.

Community Equality Disability Action

Notes to the Financial Statements

Year Ended 31 March 2023

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)

Community Equality Disability Action

Notes to the Financial Statements

Year Ended 31 March 2023

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