



Company registration number: 4693500  
Charity registration number: 1096528



# ceda

creating opportunities  
with disabled people

## COMMUNITY EQUALITY DISABILITY ACTION

(A company limited by guarantee)

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





# WHAT A YEAR



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

Heather, Activity Hub

Total Income  
£1,474,438

Total spent  
£1,542,924

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

Mum of Leslie, Community Services



100 People  
Employed

159 families  
supported

231 individuals  
supported



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

Noah, Youth Services



# WELCOME

## Report of the Chair

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

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

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

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

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

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

**Trevor Smale**  
**Chair of the Board of Directors**





# WELCOME

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# AT A GLANCE

## Our Services;

**Activity Hub** - Sessions delivered to groups of adults at our centres in Exeter for 51 weeks of the year

**Community Services** - 1-1 enabling in the community and short breaks away from home

**Youth Services** - Saturday Club, After School Club and Holiday club for young people

**BISnet / Calmer Lives** - Therapeutic support for individuals and families

**Create** - Arts and Culture



# OUR VALUES

Person  
Centred

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

Can Do  
Attitude

Finding creative  
solutions in  
challenging situations

Equality

Striving for equality,  
fairness, dignity and  
respect for all

Connection

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

Trust

A culture of transparency,  
honesty and integrity to  
build trust and  
confidence

Wellbeing

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

# OUR PURPOSE

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



# ACTIVITY HUB

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

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



## Chloe's Transition

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

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

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



Over 40 New Sessions

60 People accessed across year

1312 sessions delivered over year



# COMMUNITY SERVICES



## Sophie's Menu

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

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

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

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

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



15,710 hours  
delivered  
over year

8421 miles  
driven

18 People  
Accessed



# YOUTH SERVICES

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

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



## Sam's Story

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

2948 places  
provided  
across the  
year

153 Young  
People  
supported

176 Trips out  
to 41  
different  
venues





# BISNET / CALMER LIVES



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

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

## Reflection Tool

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

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

## A Parent's Story

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

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



# ACCESS ALL AERIALS

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



## Charity Challenge Week

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

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

## HERITAGE



24  
Participants

16 Locations  
Visited

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

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



# CEDA CREATE



Mostly supported this year by legacy funding from the Mike Ellis Trust, CEDA Create have offered a number of creative opportunities to our disabled artist network and support circles.

CEDA have over 40 professional artists currently active in producing, curating and exhibiting work across the south west.

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

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





# DEVELOPING ME



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

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

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

## Outcomes from project

### Increased control over own life

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

### Improved Health & Wellbeing

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

### Greater independence

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

### Decreased isolation

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

### Increased basic skills

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

### Increased confidence and self-esteem

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



# COMMUNITY CONNECTIONS

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

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





# OUR IMPACT



## Currently across our Community and Hub services;

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

## Impact reporting;

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

**Watch this space for more info in the next report!**

## Impact Story - Alexander

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

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



## Impact for Alexander

- Improved Wellbeing ✓
- Improved Connection ✓
- Greater Equality ✓
- Being & Feeling Valued ✓
- Increased Empowerment ✓



## Community Equality Disability Action

### Reference and Administrative Details

**Charity Registration Number** 1096528

**Company Registration Number** 4693500

**Patrons** Roger Jefcoate CBE DL

**Registered Office** The Clare Milne Centre  
Emperor Way  
Exeter  
EX1 3QS

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

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

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

**Trustees** J Osgood  
S Keable  
C Fotheringham (appointed 11 July 2023)  
A Punter  
T Smale  
N Hallam  
R Davison  
M Picken  
M Banfield (resigned 17 October 2023)  
H Holt (resigned 17 October 2023)

**Chief Executive Officers** Renata Colley  
Diana Cole



# TRUSTEE'S REPORT

## Community Equality Disability Action

### Trustees' Report

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

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

#### **Public benefit**

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

#### **Objectives and activities**

##### **Objects and aims**

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

Our objectives are:

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

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

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



# TRUSTEE'S REPORT

## Community Equality Disability Action

### Trustees' Report

#### Financial review

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

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

#### Policy on reserves

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

- (1) There are adequate funds available to meet the contractual needs of the organisation.
- (2) There are adequate funds available to meet any obligations incurred through a grant or commissioning agreement.
- (3) The organisation has sufficient working capital to enable it to efficiently deliver contracts for our clients and potential clients and to undertake initiatives and developments in line with our objectives.
- (4) There are adequate funds available to meet all contingent liabilities, including legal obligations, should the charity be wound up (e.g. redundancy).

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

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

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



# TRUSTEE'S REPORT

## Community Equality Disability Action

### Trustees' Report

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

### Board Effectiveness

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

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

### Grants Received

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



# TRUSTEE'S REPORT

## Community Equality Disability Action

### Trustees' Report

#### *Investment policy and objectives*

The Trustees may, in accordance with the Memorandum of Association:

"Deposit or invest funds in any manner (but to invest only after obtaining advice and having regard to the suitability of investments and the need for diversification)."

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

#### **Plans for future periods**

##### *Aims and key objectives for future periods*

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

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

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

#### **Going concern**

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

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

##### **Principal Risks and Uncertainties**

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

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



# TRUSTEE'S REPORT

## Community Equality Disability Action

### Trustees' Report

#### Statement of trustees' responsibilities

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

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

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

#### Disclosure of information to auditor

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

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



.....  
T Smale  
Chairman and trustee



# INDEPENDENT AUDITOR'S REPORT

## Community Equality Disability Action

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

#### Opinion

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

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

#### Other information

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



# INDEPENDENT AUDITOR'S REPORT

## Community Equality Disability Action

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

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

We have nothing to report in this regard.

#### Opinion on other matter prescribed by the Companies Act 2006

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

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

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

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

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

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

#### Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities (set out on page 11), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

#### Auditor responsibilities for the audit of the financial statements

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



# INDEPENDENT AUDITOR'S REPORT

## Community Equality Disability Action

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

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

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

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

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

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



# INDEPENDENT AUDITOR'S REPORT

## Community Equality Disability Action

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

#### Use of our report

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



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

Timberly  
South Street  
Axminster  
Devon  
EX13 5AD

Date: 02.08.2024 .....



# STATEMENT OF FINANCIAL ACTIVITIES

## Community Equality Disability Action

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

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

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

The funds breakdown for 2023 is shown in note 16.



# BALANCE SHEET

## Community Equality Disability Action

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

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

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



.....  
T Smale  
Chairman and trustee



# STATEMENT OF CASH FLOWS

## Community Equality Disability Action

### Statement of Cash Flows for the Year Ended 31 March 2024

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

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



## Community Equality Disability Action

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

#### 1 Charity status

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

The address of its registered office is:

The Clare Milne Centre  
Emperor Way  
Exeter  
EX1 3QS

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

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

##### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### Basis of preparation

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

##### Going concern

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

##### Income and endowments

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



# NOTES TO THE FINANCIAL STATEMENTS

## Community Equality Disability Action

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

#### *Donations and legacies*

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

#### *Investment income*

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

#### **Expenditure**

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

#### *Charitable activities*

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

#### **Taxation**

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

#### **Tangible fixed assets**

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

#### **Depreciation and amortisation**

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

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



## Community Equality Disability Action

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

#### Fixed asset investments

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

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

#### Stock

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

#### Cash and cash equivalents

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

#### Borrowings

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

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

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

#### Fund structure

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

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

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

#### Financial instruments

##### Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

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



## Community Equality Disability Action

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

#### *Recognition and measurement*

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

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

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

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

#### *Debt instruments*

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

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

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

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

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

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

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



## Community Equality Disability Action

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

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

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

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

#### **Investments**

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

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

### 3 Income from donations and legacies

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

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



## Community Equality Disability Action

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

#### 4 Income from charitable activities

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

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

#### 5 Other income

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

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



## Community Equality Disability Action

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

#### 6 Expenditure on charitable activities

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

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

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



## Community Equality Disability Action

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

#### 7 Net incoming/outgoing resources

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

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

#### 8 Trustees remuneration and expenses

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

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

#### 9 Staff costs

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

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

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

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

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



# NOTES TO THE FINANCIAL STATEMENTS

## Community Equality Disability Action

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

#### 10 Tangible fixed assets

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

#### 11 Fixed asset investments

##### Other investments

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



# NOTES TO THE FINANCIAL STATEMENTS

## Community Equality Disability Action

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

#### 12 Debtors

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

#### 13 Cash and cash equivalents

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

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

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

#### 15 Commitments

##### Capital commitments

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

##### Operating lease commitments

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

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



# NOTES TO THE FINANCIAL STATEMENTS

## Community Equality Disability Action

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

#### 16 Funds

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



# NOTES TO THE FINANCIAL STATEMENTS

## Community Equality Disability Action

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

	1 April 2023	Incoming resources	Resources expended	Transfers	Gains/ (losses)	31 March 2024
	£	£	£	£	£	£
CEDA Celebrates	-	1,283	(1,283)	-	-	-
Edward Gosling	-	10,000	-	-	-	10,000
Garfield Weston	-	30,000	-	-	-	30,000
Flying Leaps	-	1,150	(415)	250	-	985
	270,368	170,920	(214,555)	185	-	226,918
<b>Total funds</b>	839,177	1,474,438	(1,542,924)	-	4,320	775,011
	1 April 2022	Incoming resources	Resources expended	Transfers	Gains/ (losses)	31 March 2023
	£	£	£	£	£	£
<b>Unrestricted funds</b>						
<b>General</b>						
General Funds	159,643	1,229,954	(1,199,456)	50,630	(721)	240,050
<b>Designated</b>						
Property	45,000	-	-	(45,000)	-	-
IT infrastructure and modernisation	32,630	-	-	(630)	-	32,000
Website	50,000	-	-	(50,000)	-	-
Redundancy and severance	100,000	-	-	-	-	100,000
Emergency transport	70,000	-	-	-	-	70,000
Fixed assets	8,042	-	(1,283)	-	-	6,759
Recovery fund	55,000	-	-	(55,000)	-	-
Cost mitigation	-	-	-	55,000	-	55,000
Staff development	20,000	-	-	(20,000)	-	-
Environmental and conservation challenges	-	-	-	65,000	-	65,000
	380,672	-	(1,283)	(50,630)	-	328,759
<b>Total unrestricted funds</b>	540,315	1,229,954	(1,200,739)	-	(721)	568,809
<b>Restricted funds</b>						
Access All Aerials	4,166	980	(3,681)	-	-	1,465
General restricted funds	516	36,250	(36,000)	-	-	766
The Mike Ellis Trust	105,775	-	(20,646)	-	-	85,129
Music 20-22	4,073	2,684	(6,757)	-	-	-
Developing Me	21,073	37,301	(45,605)	-	-	12,769
Sport	754	-	-	-	-	754



# NOTES TO THE FINANCIAL STATEMENTS

## Community Equality Disability Action

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

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

#### Purpose of Unrestricted Funds

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

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

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

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

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

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



# NOTES TO THE FINANCIAL STATEMENTS

## Community Equality Disability Action

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

#### Purpose of Restricted Funds

##### Children's Trips

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

##### General Restricted Funds

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

##### Mike Ellis Trust

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

##### Music 2020-2022

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

##### Developing me

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

##### Sport

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

##### Restricted capital assets

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

##### Access All Aerials

Transferred ownership of cash and equipment of radio show to CEDA.

##### D'Oyly Carte

Funds received to pay a music practitioner to deliver music therapy.

##### Peter Harrison

Funds received to fund a part-time sports leader.

##### Children in Need

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

##### DASH

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

##### DCC

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



# NOTES TO THE FINANCIAL STATEMENTS

## **Community Equality Disability Action**

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

#### **Lottery**

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

#### **Richer sounds**

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

#### **Acheeva Bed**

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

#### **Motability**

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

#### **McDonalds**

Funds to support the youth service.

#### **Northbrook**

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

#### **CEDA Celebrates**

Funding to support our annual awards ceremony.

#### **Edward Gosling**

Contribution towards a new minibus.

#### **Garfield Weston**

Contribution towards the core costs of the charity.

#### **Flying Leaps**

Funds to support the adult activity hub activities.



## Community Equality Disability Action

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

#### 17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	8,860	83,363	92,223
Fixed asset investments	104,794	-	104,794
Current assets	514,292	143,555	657,847
Current liabilities	(79,853)	-	(79,853)
Total net assets	548,093	226,918	775,011
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	6,758	103,818	110,576
Fixed asset investments	100,474	-	100,474
Current assets	562,178	166,550	728,728
Current liabilities	(100,601)	-	(100,601)
Total net assets	568,809	270,368	839,177

#### 18 Financial instruments

##### Categorisation of financial instruments

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

#### 19 Related party transactions

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





[cedaonline.org.uk](https://cedaonline.org.uk)

CEDA is a registered charity 1096528