

Company registration number: 4693500

Charity registration number: 1096528

Community Equality Disability Action

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Community Equality Disability Action

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Community Equality Disability Action

Reference and Administrative Details

Charity Registration Number

1096528

Company Registration Number

4693500

Patrons

Roger Jefcoate CBE DL

Registered Office

The Clare Milne Centre
Emperor Way
Exeter
EX1 3QS

Bankers

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

Auditor

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

Solicitors:

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

Trustees

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

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

Chief Executive Officer

Diana Cole

Community Equality Disability Action

Report of the Chair

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

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

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

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

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

Trevor Smale
Chair of the Board of Directors

Community Equality Disability Action

Trustees' Report

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

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

Objectives and activities

Objects and aims

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

Our objectives are:

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

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

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

Our services are:

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

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Trustees' Report

- Access All Aerials Radio broadcasting

Public benefit

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

Achievements and performance

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

Activity Hub

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

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

A PERSONAL STORY

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

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

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

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Trustees' Report

Community Services

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

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

A PERSONAL STORY

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

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

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

Youth Services

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

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

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Trustees' Report

A PERSONAL STORY

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

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

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

Calmer Lives

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

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

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

A PERSONAL STORY

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

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

Access All Aerials

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

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Trustees' Report

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

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

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

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

PERSONAL STORIES

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

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

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

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

Projects, Partnerships and Events

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

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Trustees' Report

Financial review

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

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

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

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

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

Policy on reserves

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

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

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Trustees' Report

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

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

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

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

Board Effectiveness

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

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

Grants Received

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

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Trustees' Report

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

Investment policy and objectives

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

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

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

Plans for future periods

Aims and key objectives for future periods

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

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

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

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

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Trustees' Report

Going concern

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

Structure, governance and management

Principal Risks and Uncertainties

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

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

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Trustees' Report

Statement of trustees' responsibilities

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

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

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

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

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

Disclosure of information to auditor

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

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



T Smale
Chairman and trustee

Community Equality Disability Action

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

Opinion

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

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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 12), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor responsibilities for the audit of the financial statements

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

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

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

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

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

Community Equality Disability Action

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

Use of our report

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



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

Timberly
South Street
Axminster
Devon
EX13 5AD

Date: 4. 8. 2015

Community Equality Disability Action

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

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

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

The funds breakdown for 2024 is shown in note 16.

Community Equality Disability Action

(Registration number: 4693500)

Balance Sheet as at 31 March 2025

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

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



T Smale
Chairman and trustee

Community Equality Disability Action

Statement of Cash Flows for the Year Ended 31 March 2025

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

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 2025

1 Charity status

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

The address of its registered office is:

The Clare Milne Centre
Emperor Way
Exeter
EX1 3QS

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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

Basis of preparation

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

Going concern

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

Income and endowments

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

Community Equality Disability Action

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

Donations and legacies

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

Investment income

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

Expenditure

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

Charitable activities

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

Taxation

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

Tangible fixed assets

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

Depreciation and amortisation

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

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

Community Equality Disability Action

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

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 2025

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 2025

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

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

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

Investments

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

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

3 Income from donations and legacies

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

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

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

Community Equality Disability Action

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

4 Income from charitable activities

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

5 Other income

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

Community Equality Disability Action

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

6 Expenditure on charitable activities

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

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

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

Community Equality Disability Action

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

7 Net incoming/outgoing resources

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

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

8 Trustees remuneration and expenses

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

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

9 Staff costs

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

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

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

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

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

Community Equality Disability Action

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

10 Tangible fixed assets

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

11 Fixed asset investments

Other investments

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

Community Equality Disability Action

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

12 Debtors

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

13 Cash and cash equivalents

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

14 Creditors: amounts falling due within one year

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

15 Commitments

Capital commitments

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

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

Operating lease commitments

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

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

Community Equality Disability Action

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

16 Funds

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

Community Equality Disability Action

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

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

	1 April 2023	Incoming resources	Resources expended	Transfers	Gains/ (losses)	31 March 2024
	£	£	£	£	£	£
Unrestricted funds						
General						
General Funds	240,050	1,303,518	(1,326,995)	(13,660)	4,320	207,233
Designated						
IT infrastructure and modernisation	32,000	-	-	10,000	-	42,000
Redundancy and severance	100,000	-	-	-	-	100,000
Emergency transport	70,000	-	-	-	-	70,000
Fixed assets	6,759	-	(1,374)	3,475	-	8,860
Cost mitigation	55,000	-	-	(5,000)	-	50,000
Environmental and conservation challenges	65,000	-	-	5,000	-	70,000
	328,759	-	(1,374)	13,475	-	340,860
Total unrestricted funds	568,809	1,303,518	(1,328,369)	(185)	4,320	548,093

Restricted funds						
Access All Aerials	1,465	2,171	(1,996)	-	-	1,640
General restricted funds	766	37,432	(37,337)	(861)	-	-
The Mike Ellis Trust	85,129	-	(19,050)	1,270	-	67,349
Music 20-22	-	1,200	(6)	-	-	1,194
Developing Me	12,769	18,900	(31,669)	-	-	-
Sport	754	-	-	(754)	-	-
Restricted capital assets	103,818	-	(28,745)	8,291	-	83,364

Community Equality Disability Action

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

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

Purpose of Unrestricted Funds

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

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

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

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

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

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

Community Equality Disability Action

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

Purpose of Restricted Funds

General Restricted Funds

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

Mike Ellis Trust

Funds received to support sports and creative activities.

Music

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

National Lottery Reaching Communities

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

Motability

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

Orchestra Restaurants T/A McDonalds

Funds to support the youth service.

Northbrook

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

Edward Gosling

Contribution towards a new minibus.

Garfield Weston

Contribution towards the core costs of the charity.

Flying Leaps

Funds to support the adult activity hub activities.

Sport England

Lets Get Moving Project to support sports and activities.

National Lottery Community Fund

Inclusion Outdoors project to support wellbeing and the natural environment.

Tesco Groundworks

Supporting trips for young people.

Innovation - DCC & Action for Children

Supporting mentoring in the youth team.

South West Water

Support to re design the garden area.

Community Equality Disability Action

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

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Tangible fixed assets	43,041	58,401	101,442
Fixed asset investments	116,056	-	116,056
Current assets	526,982	149,405	676,387
Current liabilities	(101,256)	-	(101,256)
Total net assets	584,823	207,806	792,629
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	8,860	83,363	92,223
Fixed asset investments	104,794	-	104,794
Current assets	514,292	143,555	657,847
Current liabilities	(79,853)	-	(79,853)
Total net assets	548,093	226,918	775,011

18 Financial instruments

Categorisation of financial instruments

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

19 Related party transactions

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

