

Plymouth & Devon Racial Equality Council

Charity No. 1102012

Company No. 03827654

Trustees' Report and Unaudited Accounts

31 March 2021

Plymouth & Devon Racial Equality Council
Contents

	Pages
Trustees' Annual Report	2 to 13
Independent Examiner's Report	14
Statement of Financial Activities	15
Summary Income and Expenditure Account	16
Balance Sheet	17
Statement of Cash flows	18
Notes to the Accounts	19 to 28
Detailed Statement of Financial Activities	29 to 30

Plymouth & Devon Racial Equality Council
Trustees Annual Report

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 03827654

Charity No. 1102012

Principal Office

Harwell Centre
28-42 Harwell Court
Western Approach
Plymouth
PL1 1PY

Registered Office

Harwell Centre
28 - 42 Harwell Court
Western Approach
Plymouth
PL1 1PY

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

S. Chanda-Gool
B.J. Davy
T. Hara-Msulira
T. Parkinson
S.G. Snellgrove
T. Tod
N.S.J.M. White
C.G. Whittaker

Key Management Personnel

Chairperson	Dr Sofia Chanda-Gool
Strategic manager	Julie Paget

Accountants

Precise Accountants Ltd
Unit 6, Brooklands
Budshead Road
Plymouth
Devon
PL6 5XR

**Plymouth & Devon Racial Equality Council
Trustees Annual Report**

Managers Overview

2020/21 has been a challenging year for everyone, including PDREC. We have had to change and adapt the way that we work to support minoritized people in Plymouth and continue to provide our range of services.

This has been a huge learning curve for the staff and trustees as we have embraced new ways of working and new technologies. Zoom and Team meetings have become the new 'norm' and the new adage, 'you're on mute'!

Despite the technological difficulties and the additional barriers working from home has place on our staff team and our beneficiaries we have made it through the pandemic so far and we are looking forward to being able to provide more face-2-face services in a COVID safe way. However, even with the challenging conditions we have still provided direct support and training to 1012 people and a further 1500 + indirectly through activities.

Sadly, PDREC had to take the very difficult decisions to cancel the Respect Festival that was due to take place in June 2020 and move Respect 2021 to an online platform. We are currently planning Respect 2022 and, fingers crossed, next year the festival will once again bring world music, dance and food back to Plymouth.

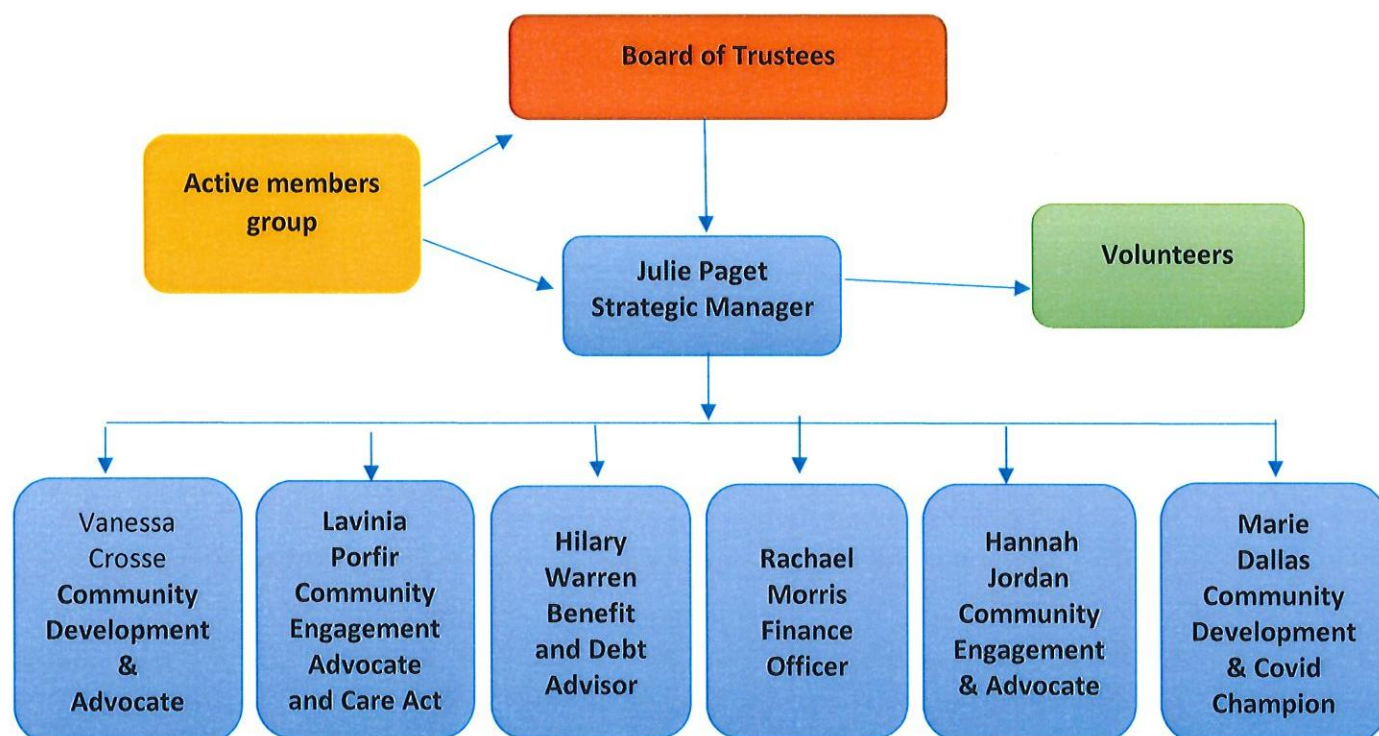
PDREC has been fortunate to be able access small grant funds during COVID that has enable the organisation to raise the income to fund the technology required to deliver our services. This also means that PDREC is a good place financially as we go into 2021/22.

We have also been exceptionally fortunate that Steve from New Leaf Web Design has agreed to build a new website for PDREC, which was launched in December 21. The web address is <https://www.plymouthanddevonrec.org.uk>

I would like to say a huge thank you to the PDREC staff team for all their hard work, support and initiative that has seen us through these difficult times and also to the Board of Trustees for their additional support and wisdom.

PDREC has complied a report of some of the work we have been involved in over the past year. This does not include all the work of PDREC, but a snapshot of the work we have delivered and the number of people we have supported.

PDREC staffing structure



PDREC Projects and services

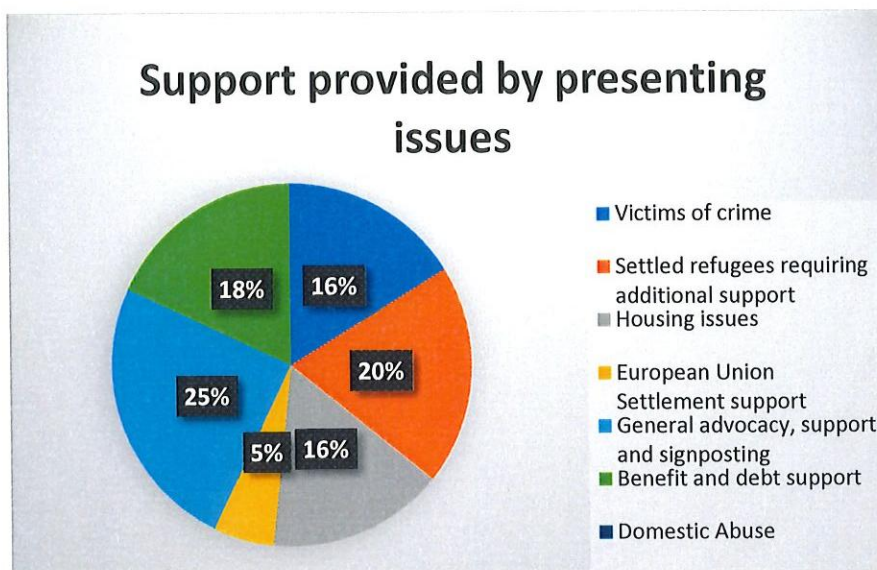
Case work

This continues to be the core work of PDREC and the most challenging, particularly during the COVID lockdown when all staff had to work from home, which increased the barriers to accessing our services due the language barrier, office closure, a lack of IT and access to the internet.

PDREC worked in innovatively to overcome these difficulties, including using 2 phones to access interpreters, when conference calling wasn't possible, visiting people outside their houses in full PPE, emails and phone calls.

Despite of these difficulties staff still managed to provide advocacy and support for 298 people over 2075 sessions during this period. These sessions varied from 15 minutes for an email to over 5 hours sessions around domestic abuse and safeguarding.

The table below shows the number of referrals broken down into the different types of support. This figure, 326, is higher than the number of people supported as some people will present with a variety of different needs and issues.



As you can see from the above chart, the work is extremely varied and we are fortunate to have a small team of experienced staff to support our clients around these issues and enable us to provide a holistic, wrap around service for our beneficiaries.

Our staff are Domestic Abuse, Stalking and Honour Violence (Dash) trained to assess the level of risk to a person experiencing domestic abuse as PDREC is often the first point of contact for support. We work alongside Plymouth Domestic Abuse Services and provide long term support to enable people to rebuild their lives.

The following, anonymized case studies offer an insight into the diversity and the complex nature of the advocacy and support provided by PDREC.

Case study 1:

Mr A lives in a privately rented flat with his wife and 4 children. The children have been victims of racist violence and abuse from older children in the area. The rest of the block of flats are owned by a housing association.

The family are also receiving harassment from people knocking on their windows at night. They do not feel safe in their house and are frightened to go outside.

PDREC are supporting the family around the incident, contacting the police and ensuring that the case is being dealt with correctly and that the family are kept informed of the progress of the case by the police and with an interpreter. The police had originally used a family friend to explain the next steps to the family, but this had not been translated currently.

The perpetrators will be interviewed by the police and the client kept informed of any future action.

PDREC will also be liaising with the housing association to ensure they take appropriate action regarding their tenants who perpetrating the racist abuse.

Case Study 2:

Ms B is a refugee who needs to renew her leave to remain the UK. PDREC was contacted by DCRS for support to assist in putting together an income and expenditure statement for a fee waiver for the leave to remain application as she was unable to pay to cost of the application.

Ms B was contacted and asked to collate all the evidence required around her income and expenditure and bring it to PDREC. She was met outside the office, and a copy of the documents taken. An Income and Expenditure proforma was completed and sent to DCRS to be submitted to the Home Office.

We received an email from DCRS a week later to say that the fee waiver had been successful.

Women's group.

The lockdown was a difficult time for everyone, but particularly for minoritized women who were already isolated and lonely. PDREC continued to provide weekly sessions online during the lockdown, providing packs of materials and activities to help improve women's mental health and wellbeing. However, many women found it difficult to participate regularly because of a lack of IT, poor/no internet and home-schooling responsibilities.

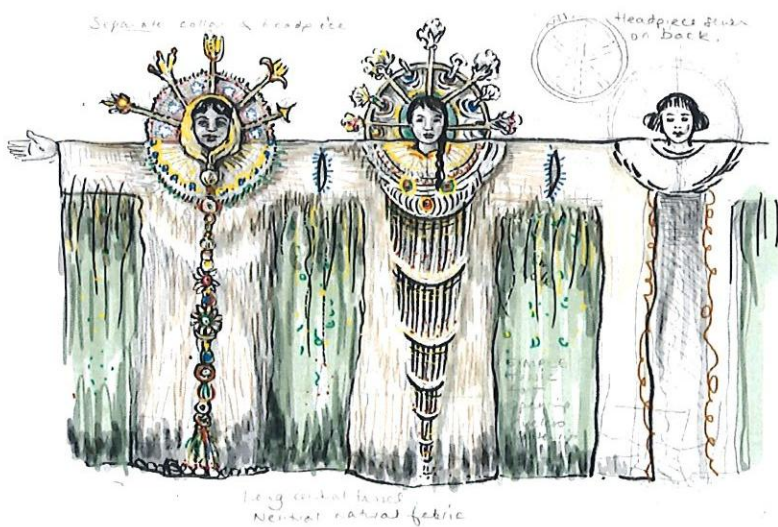
The women were able to keep on touch with each other throughout the lockdown via a WhatsApp group, which provided peer support in a safe environment. Participants in the group have talked about how this group was a 'life-line' for them during this difficult time. The WhatsApp group is still going strong, even though the weekly groups have restarted, providing on-going peer-support and creating friendship networks.

One of the main activities of the women's group has been a Mayflower 400 project, which explored the effects of colonialism and the impact this had on the women, who are from a wide diversity of backgrounds, and their families. The women participating in the project also learned new skills, crafts and abilities from an artist, Helen Snell, and Vanessa Crosse, PDREC Community Engagement Worker. Over 16 women participated in the project, making individual elements of a group costume entitled *No Woman is An Island*. This has now taken on an added resonance in the current situation. The costume will be assembled by the group at some stage after lockdown and worn collectively in a series of staged photoshoots in and around Plymouth.



"Welcome" CLOAK DESIGN

Simple front opening tunic
Separate boned headpiece
Self supporting cloak.



Large AREAS



TASSELS + Beads



small Details
& beads

Plymouth & Devon Racial Equality Council Trustees Annual Report

Refugee Awareness Training

Lavinia has been provided training to organisation's in Plymouth as part of the Refugee Integration to improve awareness about refugees and asylum seekers in the city and the additional needs and barriers they have to accessing mainstream services.

During the 20/21 financial year Lavinia provided 7 training sessions to 101 people from 29 organisations. The majority of training was delivered online but still retained a mixture of activities and interaction.

The feedback and evaluation of the training was extremely positive, with 100% of the participants stating that they felt better able to support asylum seekers and refugees in their work.

Comments from participants include:

"Thank you – really interesting subject and gained a lot of new and useful understanding of this subject today".

"Lavinia was an excellent presenter, very engaging and genuinely considered the needs and welfare of her audience – well done!"

"Many thanks for the Training it was invaluable and very interesting.....keep spreading the message!!! 😊"

"On reflection, would have been useful to have some more information on Unaccompanied Child Asylum Seekers".

PDREC will be revising the training over the next few months to include information about the Afghan interpreters evacuated to the UK and to an element of anti-racism in the training.

If you are interested in this, or any other training, please contact the strategic manager, Julie Paget on 01752 224555 or j.paget@plymouthrec.org.

Plymouth Respect Festival

Respect 2020 was cancelled due to the COVID and PDREC felt that bringing the spirit of RESPECT to the city was more important than ever and took the bold move to organise an online event that could be accessed free through the Plymouth Respect YouTube channel.

The planning group, that includes a wide range of organisations, including PDREC, Office of Police and Crime Commission, Police, Barbican Theatre, June Gamble (Clever Cow), Plymouth University Fotonow, WonderZoo, Human Library and the Conscious sisters, made the decision at the end of April to cancel the Guildhall and set up a YouTube channel.

At the time PDREC had no idea about how this would work and if our minoritized communities, who provide the wonderful music, dance and food, would embrace the idea and participate in the festival. I am so please to say that everyone rose to the occasion to make the magic happen. We had a great selection of videos sent to us and Fotonow went out and filmed individuals and groups which create a superb Festival that was watched by over 1500 people.

produce an online 'parade' to kick off the festival and provide a vibrant and colourful festival start to the day.

**Plymouth & Devon Racial Equality Council
Trustees Annual Report**

We also introduced a new element to this year's festival; the 'Human Library', which gave people the opportunity to be a 'talking book' and tell people about their lives. It also gave the 'readers' the opportunity to ask questions and find out more about the 'books' were people with poor mental health, disabilities, from minoritized backgrounds, anyone who had a story they wanted to recount to help breakdown stigma and discrimination.

The Human Library was a very exciting project and was accessed by people as far away as the USA.

The Human Library project will be part of next year's festival and will hopefully be a live event.

PDREC are very proud to say that the video of Respect 21 has been shortlisted for the Charity Films awards and we will find out soon if we are winners. The video can be viewed on the Respect Festival YouTube channel.

We are in the process of planning for Respect 2022, which be a mixture of live activities in the Guildhall and City Centre and online video, to reach a wider audience.

A huge thank you goes out to everyone who helped to plan the event, fund the event, performed at the festival and volunteered. Without you the festival would not be able to go ahead.

If you would like to get involved in Respect 2022 to perform, volunteer or fund the event, please contact l.porfir@plymouthrec.org.





Activities

These have been predominantly delivered online to keep people safe; with the exception of a family event that took place in the October half term holiday.

The hiatus in live activities has given PDREC time to look at what activities we deliver going forwards, particularly in relation to the proactive work to tackle racism and discrimination at a systemic level.

We have developed a Roundtable group to bring minoritized individuals and communities together to provide peer support, collaborate and have a stronger voice at a strategic level.

We have also run a series of online discussion groups around tackling racism and the importance of allyship in challenging racism.

We will continue to run more regular sessions as we go forward.

Our 'Active Members' group has been an exciting development. There are a group of 8 dedicated people who are helping the organisation to focus our work to ensure it maintains our aims and objectives and continues to meet the needs of our beneficiaries.

International Women's Day

PDREC consulted with some of the women who attend our groups and women who had attended previous IWD events, and it was clear that they felt it was important to mark the day with some sort of event.

PDREC contacted the organisations that had been involved with previous IWD events to see if would be interested in working together to organise an online International Women's Day. The idea was met with great enthusiasm even though we only had 3 weeks to organise an event.

The event took place over Zoom and was also streamed live on Facebook. 53 women joined in the Zoom event, but unfortunately, we do not know how many watched the event on Facebook due to a technical hitch.

**Plymouth & Devon Racial Equality Council
Trustees Annual Report**

The event started off with a Dionne Draper talking about her life and the challenges she had faced as a black woman in the Southwest.

There were also performances from Red Cross's Inspirational Choir, Playback Theatre, International Cookery videos, speech from Young People's 'Black Lives Matter' movement.

Hayley Kemp also gave a presentation called 'Rebel Footsteps Virtual Walk' that highlighted the hidden histories of women connected to Plymouth.

The feedback from women participating in the group was very positive and included:

"I'm loving this"

"So fantastic"

"Brilliant and inspirational"

"Happy worlds woman's day everyone, congratulations to those who has become a woman and celebrate it today with us"

"Fantastic effort from the Inspirational Women's Group. Made my day! Thank you".

"Thank you so much it was wonderful. I have to go now but I will be with you all in spirit for the rest of the day and always".

"This was brilliant, thank you so much for putting it together, it was really emotional".

"Thank you so much everyone. Been such an honour to be here today and to hear your stories". "I've got to go and look after my three-year-old now. Hope the rest of the day is as empowering and wonderful".

"Thank you so very much lovely Ladies! This is the best Women's day ever!!! I am so glad to be part of this. A big thank you to all the organisers. I love you all!!!!!!!!!!!!!!!!!!!!!!!!!!!!"

As previously stated, the event was very well supported by organisations in the City, including:

British Red Cross

Devon and Cornwall Refugee Support

Diversity Business Incubator

Open Doors

Playback Theatre

Plymouth Community Homes

Plymouth and Devon Racial Equality Council

Plymouth Hope

Co-producing an event such as IWD highlights how well organisations can work together for the benefit of our communities in the City.

Foreword from the Chair

Our Public Health crisis, manifest in an ongoing global pandemic, further exacerbated by BREXIT has increased communities' and individuals' experience of loneliness and isolation. Our responsibilities have increased and so this year has proved as challenging as the last. And yet PDREC has had an enterprising, creative and strategic year, reaching out to communities and developing its infrastructure.

The strategic manager's report registers the vital and complex work PDREC continues to deliver with skill and expertise. Many thanks to our manager and employees!

We now have a new interactive website that is more accessible and contemporary. We have a thoughtful, dynamic Active Members group, a Black Devon group is beginning to form and we have a more strategic position disseminated through new employees. We are delivering training to larger organisations such as University Hospital Plymouth as well as smaller vital initiatives such as Exeter University Students BLM group. We are increasing our remit in Devon and also with the younger generation who are a source of inspiration and knowledge.

Much of our work has been a mix of virtual and face to face as circumstances and safety considerations permit. The virtual meetings have proved valuable in reaching across Devon. Through this means we have been able to facilitate Round Table monthly meetings to encourage collaboration and engagement across small minoritised community representatives and professionals. Tackling overarching concerns such as hate crime and housing inequality are discussed and progressed through this means. We continue to develop relations with educational institutions to influence policy and procedures.

We live in times of considerable upheaval. This requires greater global awareness to address new forms of colonialism and racism such as climate crisis in the global south. Although we are not in a position to influence change at this level, our membership meetings allow us a platform to consider and locate our immediate concerns within a global context. Our responsibility to address racism, extend our actions and communications across Devon and deliver qualitative case work locally remains at the forefront of our ambitions.

On behalf of the Trustees I would like to express gratitude and admiration to our employees, volunteers and the many communities that continue to enhance our work and help us deliver such a valuable service.

**Plymouth & Devon Racial Equality Council
Trustees Annual Report**

INDEPENDENT EXAMINER

Mr Lee Hardacre (FCCA)
Precise Accountants Ltd

has been re-appointed as independent examiner for the ensuing year.

Registered office:
Harwell Centre
28-42 Harwell Court
Western Approach
Plymouth
Devon
PL1 1PY

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



S. Chanda-Gool
Chairperson
15 December 2021

**Plymouth & Devon Racial Equality Council
Independent Examiners Report**

Independent Examiner's Report to the trustees of Plymouth & Devon Racial Equality Council

I report to the charity trustees on my examination of the accounts of Plymouth & Devon Racial Equality Council for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Lee James Hardacre (FCCA/FMAAT)
ACCA
Precise Accountants Ltd
Unit 6, Brooklands
Budshead Road
Plymouth
Devon
PL6 5XR
15 December 2021

Plymouth & Devon Racial Equality Council
Statement of Financial Activities
for the year ended 31 March 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
	Notes				
Income and endowments from:					
Donations and legacies	4	644	633	1,277	1,669
Charitable activities	5	80,380	59,233	139,613	148,987
Investments	6	7	-	7	27
Other	7	961	350	1,311	363
Total		81,992	60,216	142,208	151,046
Expenditure on:					
Charitable activities	8	1,241	3,911	5,152	46,168
Other	9	69,412	42,681	112,093	113,935
Total		70,654	46,591	117,245	160,103
Net gains on investments		-	-	-	-
Net income/(expenditure)	10	11,338	13,625	24,963	(9,057)
Transfers between funds		1,823	(1,823)	-	-
Net income/(expenditure) before other gains/(losses)		13,161	11,802	24,963	(9,057)
Other gains and losses					
Net movement in funds		13,161	11,802	24,963	(9,057)
Reconciliation of funds:					
Total funds brought forward		79,033	18,962	97,995	107,052
Total funds carried forward		92,194	30,764	122,958	97,995

Plymouth & Devon Racial Equality Council
Summary Income and Expenditure Account
for the year ended 31 March 2021

	2021	2020
	£	£
Income	142,201	151,019
Interest and investment income	7	27
Gross income for the year	<u>142,208</u>	<u>151,046</u>
Expenditure	116,733	159,671
Depreciation and charges for impairment of fixed assets	512	432
Total expenditure for the year	<u>117,245</u>	<u>160,103</u>
Net income/(expenditure) before tax for the year	24,963	(9,057)
Net income /(expenditure)for the year	<u>24,963</u>	<u>(9,057)</u>

Plymouth & Devon Racial Equality Council

Balance Sheet

at 31 March 2021

Company No. 03827654	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	12	3,214	1,728
		<u>3,214</u>	<u>1,728</u>
Current assets			
Debtors	13	15,569	2,497
Cash at bank and in hand		128,222	104,936
		<u>143,791</u>	<u>107,433</u>
Creditors: Amount falling due within one year	14	(24,047)	(11,166)
Net current assets		<u>119,744</u>	<u>96,267</u>
Total assets less current liabilities		<u>122,958</u>	<u>97,995</u>
Net assets excluding pension asset or liability		<u>122,958</u>	<u>97,995</u>
Total net assets		<u>122,958</u>	<u>97,995</u>
The funds of the charity			
Restricted funds	15		
Restricted income funds		30,763	18,962
		<u>30,763</u>	<u>18,962</u>
Unrestricted funds	15		
General funds		43,020	21,675
Designated funds		49,175	57,358
		<u>92,195</u>	<u>79,033</u>
Reserves	15		
Total funds		<u>122,958</u>	<u>97,995</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 15 December 2021

And signed on its behalf by:



S. Chanda-Gool
Trustee
15 December 2021

Plymouth & Devon Racial Equality Council**Statement of Cash flows****for the year ended 31 March 2021**

	2021	2020
	£	£
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	24,963	(9,057)
Adjustments for:		
Depreciation of property, plant and equipment	512	432
Dividends, interest and rents from investments	(1,318)	(390)
Other gains/losses	-	-
(Increase)/Decrease in trade and other receivables	(13,072)	14,190
Increase/(Decrease) in trade and other payables	12,881	(29,185)
Net cash provided by/(used in) operating activities	<u>23,966</u>	<u>(24,010)</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(1,998)	-
Dividends, interest and rents from Investments	1,318	390
Net cash (used in)/from Investing activities	<u>(680)</u>	<u>390</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	23,286	(23,620)
Cash and cash equivalents at the beginning of the year	104,936	128,556
Cash and cash equivalents at the end of the year	<u>128,222</u>	<u>104,936</u>
Components of cash and cash equivalents		
Cash and bank balances	128,222	104,936
	<u>128,222</u>	<u>104,936</u>

1 Accounting policies

Basis of preparation

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in Income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Plymouth & Devon Racial Equality Council

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures, fittings and equipment	20% Reducing balance
----------------------------------	----------------------

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are

recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Plymouth & Devon Racial Equality Council
Notes to the Accounts

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies	1,075	594	1,669
Charitable activities	85,916	63,071	148,987
Investments	27	-	27
Other	363	-	363
Total	87,382	63,664	151,046
Expenditure on:			
Charitable activities	783	45,385	46,168
Other	101,083	12,852	113,935
Total	101,866	58,237	160,103
Net income	(14,484)	5,427	(9,057)
Transfers between funds	45,399	(45,399)	-
Net income before other gains/(losses)	30,915	(39,972)	(9,057)
Other gains and losses:			
Net movement in funds	30,915	(39,972)	(9,057)
Reconciliation of funds:			
Total funds brought forward	48,118	58,934	107,052
Total funds carried forward	79,033	18,962	97,995

4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Donations	644	633	1,277	1,669
	644	633	1,277	1,669

Plymouth & Devon Racial Equality Council
Notes to the Accounts

5 Income from charitable activities

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Small grant funders	-	2,130	2,130	4,528
Project grants	80,380	55,303	135,683	105,344
Respect festival	-	1,800	1,800	38,945
Misc charitable activities	-	-	-	170
	<u>80,380</u>	<u>59,233</u>	<u>139,613</u>	<u>148,987</u>

6 Income from investments

	Unrestricted	Total 2021	Total 2020
	£	£	£
Bank interest received	7	7	27
	<u>7</u>	<u>7</u>	<u>27</u>

7 Other income

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Other income	961	350	1,311	363
	<u>961</u>	<u>350</u>	<u>1,311</u>	<u>363</u>

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Small grant funders	1,241	3,211	4,452	9,743
Respect festival	-	700	700	36,425
<i>Governance costs</i>				
	<u>1,241</u>	<u>3,911</u>	<u>5,152</u>	<u>46,168</u>

Plymouth & Devon Racial Equality Council
Notes to the Accounts

9 Other expenditure

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Employee costs	55,583	26,648	82,231	91,595
Motor and travel costs	101	165	266	2,098
Premises costs	4,883	1,400	6,283	6,418
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	512	-	512	432
General administrative costs	6,651	3,248	9,899	10,419
Legal and professional costs	1,682	11,220	12,902	2,973
	<u>69,412</u>	<u>42,681</u>	<u>112,093</u>	<u>113,935</u>

10 Net income/(expenditure) before transfers

	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	512	432

11 Staff costs

Salaries and wages	81,906	90,064
Pension costs	253	310
	<u>82,159</u>	<u>90,374</u>

No employee received emoluments in excess of £60,000.

12 Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost or revaluation		
At 1 April 2020	61,464	61,464
Additions	1,998	1,998
At 31 March 2021	<u>63,462</u>	<u>63,462</u>
Depreciation and impairment		
At 1 April 2020	59,736	59,736
Depreciation charge for the year	512	512
At 31 March 2021	<u>60,248</u>	<u>60,248</u>
Net book values		
At 31 March 2021	<u>3,214</u>	<u>3,214</u>
At 31 March 2020	<u>1,728</u>	<u>1,728</u>

Plymouth & Devon Racial Equality Council
Notes to the Accounts

13 Debtors

	2021	2020
	£	£
Trade debtors	14,062	1,062
Other debtors	412	412
Prepayments and accrued income	1,095	1,023
	<u>15,569</u>	<u>2,497</u>

14 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Trade creditors	11,558	479
Other taxes and social security	1,587	1,452
Other creditors	5,043	4,978
Accruals and deferred income	5,859	4,257
	<u>24,047</u>	<u>11,166</u>

Plymouth & Devon Racial Equality Council

Notes to the Accounts

15 Movement in funds

	At 1 April 2020	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2021 £
Restricted funds:					
Restricted income funds:					
Small General Restricted Funds	1,833	37,433	(33,916)	(1,823)	3,527
Respect Festival	6,626	1,950	(1,073)	-	7,503
Destitution	291	633	-	-	924
Victim Support	3,892	20,000	(8,021)	-	15,871
International Women's Day	662	200	(335)	-	527
Mayflower 400	2,136	-	(2,054)	-	82
Mind	2,017	-	(687)	-	1,330
Plymouth Drake Foundation Community Grant	1,505	-	(506)	-	999
Total	18,962	60,216	(46,592)	(1,823)	30,763
Unrestricted funds:					
General funds	21,675	1,612	(22,032)	41,765	43,020
Designated funds:					
Comic Relief	720	-	-	(720)	-
Devon Advocacy Service	16,144	11,395	(9,292)	-	18,247
Equality and Diversity	1,272	4,250	(3,250)	-	2,272
RISS	34,724	64,735	(36,078)	(34,724)	28,657
Royal London Foudation	4,498	-	-	(4,498)	-
Total	57,358	80,380	(48,620)	(39,942)	49,176
Revaluation Reserves:					
Total funds	97,995	142,208	(117,245)	-	122,958

Purposes and restrictions in relation to the funds:

Restricted funds:

Small General Restricted Funds These funds are restricted and must be used in accordance with the grant/money received.

Respect Festival These funds are restricted and must be used for the purpose of the Respect Festival.

Destitution These funds are restricted and must be used in accordance with the grant/money received.

Victim Support These funds are restricted and must be used in accordance with the grant/money received.

Plymouth & Devon Racial Equality Council

Notes to the Accounts

International Women's Day	These funds are restricted and must be used in accordance with the grant/money received.
Mayflower 400	These funds are restricted and must be used in accordance with the grant/money received.
Mind	These funds are restricted and must be used in accordance with the grant/money received.
Plymouth Drake Foundation Community Grant	These funds are restricted and must be used in accordance with the grant/money received.
Designated funds:	
Comic Relief	
Devon Advocacy Service	
Equality and Diversity	
RISS	
Royal London Foundation	

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	3,214	-	3,214
Net current assets	116,457	3,287	119,744
	<u>119,671</u>	<u>3,287</u>	<u>122,958</u>

17 Reconciliation of net debt

	At 1 April 2020	Cash flows	At 31 March 2021
	£	£	£
Cash and cash equivalents	104,936	23,286	128,222
	<u>104,936</u>	<u>23,286</u>	<u>128,222</u>
Net debt	<u>104,936</u>	<u>23,286</u>	<u>128,222</u>

18 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2021 Land and buildings	2021 Other	2020 Land and buildings	2020 Other
	£	£	£	£

Operating leases with expiry date:

Pension commitments

	2021 £	2020 £
The pension cost charge to the company amounted to:	<u>253</u>	<u>310</u>

19 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Plymouth & Devon Racial Equality Council
Detailed Statement of Financial Activities
for the year ended 31 March 2021

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies				
Donations	644	633	1,277	1,669
	<u>644</u>	<u>633</u>	<u>1,277</u>	<u>1,669</u>
Charitable activities				
Small grant funders	-	2,130	2,130	4,528
Project grants	80,380	55,303	135,683	105,344
Respect festival	-	1,800	1,800	38,945
Misc charitable activities	-	-	-	170
	<u>80,380</u>	<u>59,233</u>	<u>139,613</u>	<u>148,987</u>
Investments				
Bank interest received	7	-	7	27
	<u>7</u>	<u>-</u>	<u>7</u>	<u>27</u>
Other				
Other income	961	350	1,311	363
	<u>961</u>	<u>350</u>	<u>1,311</u>	<u>363</u>
Total income and endowments	81,992	60,216	142,208	151,046
Expenditure on:				
Charitable activities				
Small grant funders	1,241	3,211	4,452	9,743
Respect festival	-	700	700	36,425
	<u>1,241</u>	<u>3,911</u>	<u>5,152</u>	<u>46,168</u>
Total of expenditure on charitable activities	1,241	3,911	5,152	46,168
Employee costs				
Salaries/wages	55,330	26,576	81,906	90,064
Pension costs	253	-	253	310
Staff training	-	72	72	1,221
	<u>55,583</u>	<u>26,648</u>	<u>82,231</u>	<u>91,595</u>
Motor and travel costs				
Travel and subsistence	101	165	266	2,098
	<u>101</u>	<u>165</u>	<u>266</u>	<u>2,098</u>
Premises costs				
Rent	4,534	1,400	5,934	6,050
Rates	349	-	349	349
Premises cleaning	-	-	-	7
Premises repairs and maintenance	-	-	-	12
	<u>4,883</u>	<u>1,400</u>	<u>6,283</u>	<u>6,418</u>

Plymouth & Devon Racial Equality Council
Detailed Statement of Financial Activities

General administrative costs,
including depreciation and
amortisation

Depreciation of Fixtures, fittings and equipment	512	-	512	432
Bank charges	111	-	111	153
Equipment leasing and hire charges	1,045	995	2,040	2,256
Equipment repairs and maintenance	-	514	514	372
General insurances	2,200	-	2,200	3,550
Postage and couriers	194	18	212	48
Software, IT support and related costs	1,369	40	1,409	1,444
Stationery and printing	143	267	410	566
Sundry expenses	-	-	-	1
Telephone, fax and broadband	1,589	1,414	3,003	2,029
	<u>7,163</u>	<u>3,248</u>	<u>10,411</u>	<u>10,851</u>
Legal and professional costs				
Accountancy and bookkeeping	1,620	-	1,620	2,520
Consultancy fees	-	11,220	11,220	120
Solicitor's fees	35	-	35	48
Other legal and professional costs	27	-	27	285
	<u>1,682</u>	<u>11,220</u>	<u>12,902</u>	<u>2,973</u>
Total of expenditure of other costs	<u>69,412</u>	<u>42,681</u>	<u>112,093</u>	<u>113,935</u>
Total expenditure	<u>70,654</u>	<u>46,591</u>	<u>117,245</u>	<u>160,103</u>
Net gains on investments	-	-	-	-
	<u>11,338</u>	<u>13,625</u>	<u>24,963</u>	<u>(9,057)</u>
Net income/(expenditure)				
Transfers between funds	1,823	(1,823)	-	-
Net income/(expenditure) before other gains/(losses)	<u>13,161</u>	<u>11,802</u>	<u>24,963</u>	<u>(9,057)</u>
Other Gains	-	-	-	-
Net movement in funds	<u>13,161</u>	<u>11,802</u>	<u>24,963</u>	<u>(9,057)</u>
Reconciliation of funds:				
Total funds brought forward	79,033	18,962	97,995	107,052
Total funds carried forward	<u>92,194</u>	<u>30,764</u>	<u>122,958</u>	<u>97,995</u>