

Plymouth & Devon Racial Equality Council

Charity No. 1102012

Company No. 03827654

Trustees' Report and Unaudited Accounts

31 March 2022

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

managers Overview

The 2021/22 financial year has been an exciting year for Plymouth & Devon Racial Equality Council (PDREC). We have moved back to face-to-face work after a long absence due to Covid-19 and have been successful in obtaining a grant from Rank Foundation to increase our capacity to engage with communities, support volunteers and grow our Roundtable network.

PDREC is also very proud of the 2022 Respect Festival, which was finally held live again after a 2-year absence. Please see some of the fantastic photos later in the report.

However, this year has not been without its challenges. We are continuing to see an increase in the number of people accessing our services and expect this to continue to grow as the levels of poverty and austerity increase. History has shown us that during times of recession and hardship the blame is often placed on people who are seen as being 'different', increasing levels of racism, prejudice, and xenophobia.

The message of hostility and hatred, both nationally and internationally, has seen an increase in the far-right and far-right rhetoric locally. The results of this can already be seen locally with an increase in racism at a neighbourhood level and in the referrals that we are receiving from young people experiencing racist abuse at school.

PDREC is continuing to work both a grassroots and strategic level to tackle these issues. We have a successful Roundtable network that enables people to have their voices heard about the reality for them is, as well as working with statutory organisations, such as Health, Police, Local Authority and Education to tackle the issues at strategic level.

The beneficiaries who access our services often have very complex needs and face multiple disadvantages due to their ethnicity, gender, and lack of economic opportunities. Over the past year we provided 1105 sessions of casework and advocacy for 321 individuals. This is a holistic, person-centered service that is not time limited, but determined by individual's needs.

We provide a weekly arts and craft group for women to combat isolation, improve social networks and increase resilience

Facilitate a Devon-wide, online, monthly group for minoritized women to provide peer support and identify ways of tackling racism and discrimination.

Provide 1-2-1 support to marginalised people throughout Plymouth, Devon and Torbay who have been a victim of any crime.

Provide free Refugee Awareness training to mainstream organisations, such as Health, Police, Voluntary orgs, Local Authority and Educational establishments to develop and improve service provision for refugees and asylum seekers.

This additional work has placed a huge pressure on PDREC resources and stress on staff, who are already stretched to the limit, which raises concerns going forward.

I am pleased to confirm that PDREC ended the 2021/22 in a good financial position to take us into 2022/23. However, we cannot afford to rest on our laurels as the RIS funding ends in March 2023. It is therefore vital that we identify future funds to secure the organisation and increase staffing levels to cope with growing demand.

Plymouth & Devon Racial Equality Council Trustees Annual Report

We have said goodbye to Cyril Whittaker and Ben Davy, two valued members of our Board of Trustees and would like to say thanks you to both of them for their hard work and commitment.

We would like to say a special thank you to Cyril for the years of commitment to PDREC both as a Board member and as the Chair for several years. The knowledge and skills that Cyril brought to the organisation are sadly missed, and we wish him a happy retirement from PDREC.

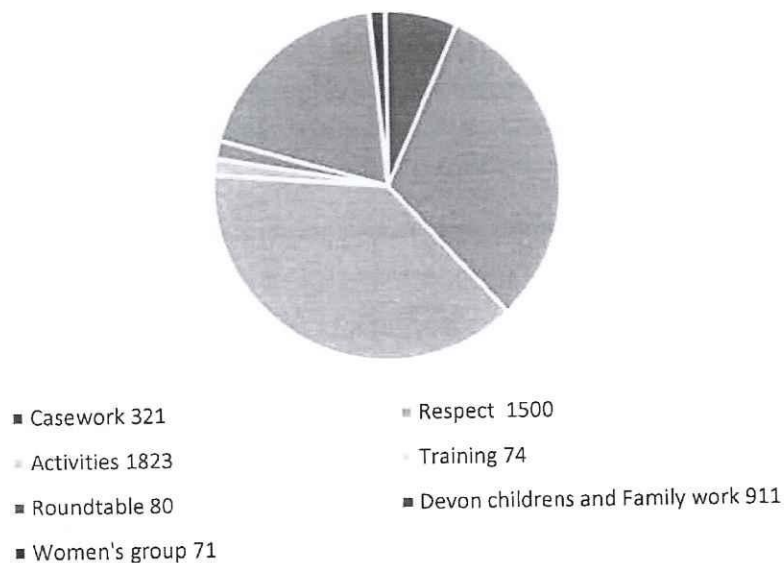
This does mean that PDREC has vacancies on our Board of Trustee and are looking for new members who have the commitment and drive to help PDREC continue to thrive and meet the needs of our communities.

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 compiled 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.

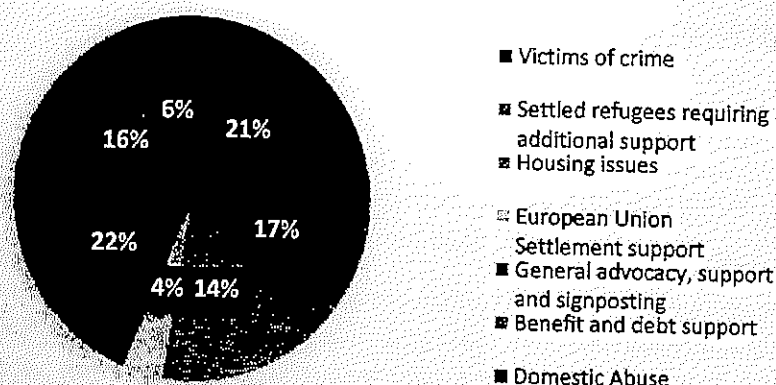
The number of people accessing PDRECs services between 01/04/2021 and 31/03/2022 amounts to **2681**, despite covid and delivering events and activities online.

Number of people supported directly by PDREC



Although the largest number of people are supported through training the Respect Festival and various community activities, the most intensive and time-consuming work is undertaken through our casework service. **During this financial year the PDREC provided 2080 hours of casework to 321 people, which equates to an average of around 40 hours per week!**

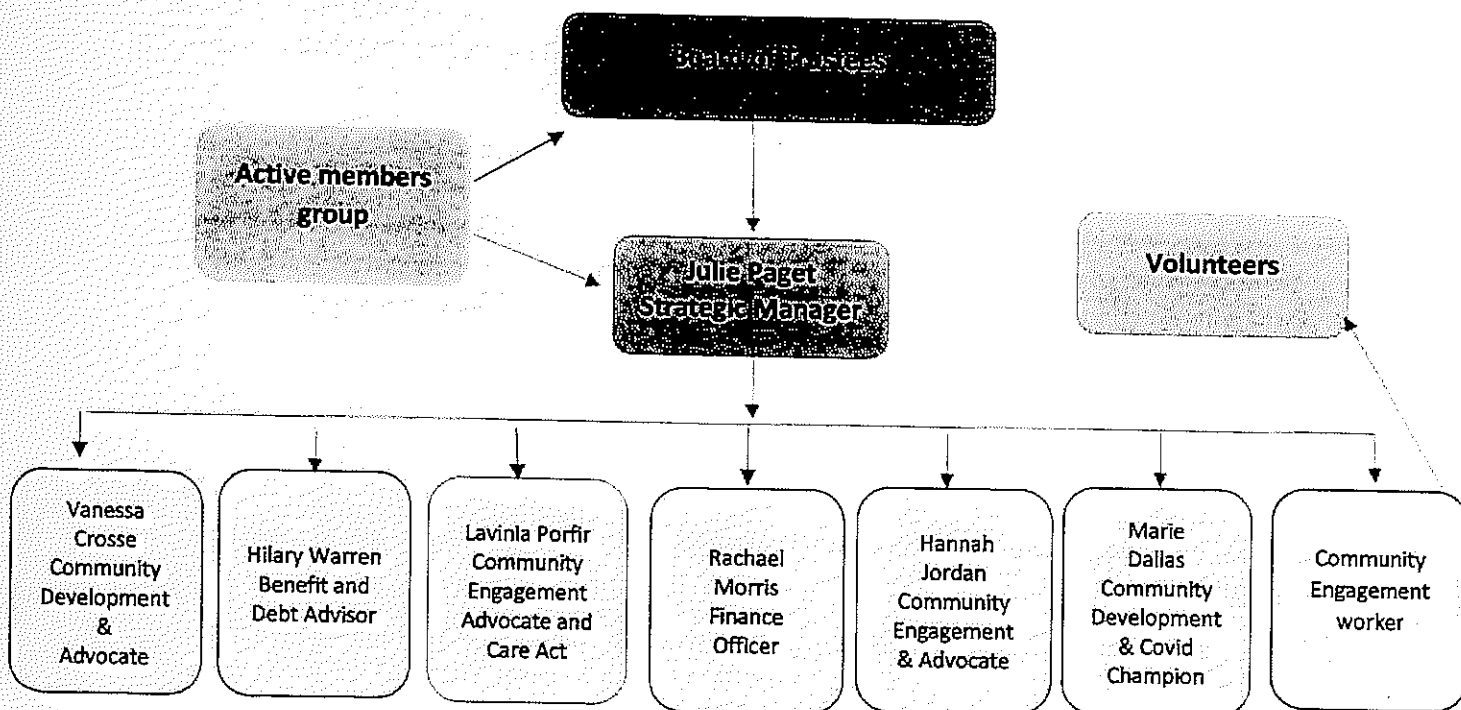
Support provided by presenting issues



The presenting issues for the case work remain very varied as can be seen in the Pie chart above. We are continuing to strengthen our data capture and will be able to give more accurate numbers around age and ethnicity in future reports.

As you can see from the chart below, PDREC has a small team of 8 people, including the manager. The total number of staffing hours amounts to 4.4 fulltime posts. However, as you can see from the work delivered above, the team work extremely hard to support the beneficiaries of our service.

PDREC staffing structure



This is the current staffing structure for PDREC. We are currently in the process of recruiting a community engagement worker and look forward to a new Community Engagement Worker joining our team.

Below is a small snapshot of PDREC Projects and services provided during 2021 - 2022

Case work

This continues to be the core work of our organisation, and we provide advice and advocacy to people from minoritised ethnic backgrounds around a wide range of issues, including racism, housing, benefit support, European Union Settlement Scheme, support for families and domestic abuse.

As stated earlier, PDREC supported 321 people through individual case work support between 01/04/2021 and 31/03/2022. This ranges from one off support to help someone complete a form to ongoing, lengthy, support for someone experiencing racism or domestic abuse.

Most of the case work we deal with is complex as many people come with numerous issues. PDREC is fortunate to have a case work team that has a wide range of skills, and over twenty years' experience, which enables us to provide a 'wrap-around' service, to prevent people having to re-tell their stories to a wide range of different organisations and people.

Please see the two case studies below, which gives a flavour of the type of support provided by PDREC. The case studies have been anonymised to ensure data protection and privacy.

Case study 1:

Mr X came to the UK as part of the Vulnerable Person Scheme, with his wife and 4 children. They were placed in private accommodation in a social housing block of flats after they left temporary accommodation.

The family were referred to PDREC by START because of the level of racist abuse and anti-social behaviour they had been experiencing. The perpetrator in this case was a 14-year-old youth that was terrorising the family, particularly the children. The initial crimes had not been recognised as hate crimes and had been recorded as anti-social behaviour.

PDREC worked with the police diversity team to get the crimes recorded as a hate crime and arranged to visit the family with a Hate Crime Detective. This gave Mr X and his wife the opportunity to explain exactly what had been happening and the huge impact that this was having on his family. He talked about how terrified his children were and that they were unable to go out because the youths beaten them up on virtually a daily basis. He explained that his children were having nightmares because they were so afraid.

Mrs X talked about the verbal and sexual abuse she was receiving and how she was too afraid to take her hijab off in her own home because the youths looked through the letter box and the windows.

In addition to this eggs and water bombs were thrown through the letter box and dirt through an open window.

Further incidents occurred the weekend after the visit with the police. Mr X was unable to report the incidents to the police because of the language barrier, so a 3rd Party Report to the police was made by PDREC.

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A strategic meeting was arranged by the police to discuss the incidents in the area and to look at a way forward. This meeting highlighted the level of issues in the area and looked at ways that the young people were dealt with going forward but offered no other option for the family other than a move due to the time it would take to evict the perpetrators family from the area, if this was something the social landlord was willing to do.

Support letters were written by the police and PDREC in respect of an emergency move and were uploaded to their Devon Home Choice application form.

A further incident took place the following weekend and the police were concerned for the safety of the family and worked with PDREC to secure an emergency move for the family.

PCC homeless team agreed that the level of racist abuse and violence towards the family did warrant any emergency move and the family were accommodated in a hotel over the weekend.

PDREC will continue to support the family and the police regarding the racist incidents and START regarding accommodation for the family.

Case study 2:

Ms A is a single parent with 3 children under 5. She came to the UK through family reunion.

Ms A initially contacted PDREC over 2 years ago due to domestic abuse. She was assisted by PDREC to leave her husband and claim benefits in her own right. However, over the Christmas period she returned to her husband, and they had baby number 3.

In October 2021, Ms A left her husband again because of his abusive behaviour. PDREC has continued to provide ongoing support to Ms A and her family since she October 2, through a wide range of issues, including housing, benefits support around the children.

In May 22 Ms A contacted PDREC again because her husband was letting himself into the flat and she wanted support to contact her social landlord to get the locks changed and his name removed from the tenancy. The housing officer agreed to change the locks when the husbands name was removed from the tenancy as he has a legal right to reside at the property.

A couple of days later Ms A rang, her husband has let himself in to the accommodation on 2 occasions and had physically attacked her. The police we called, and her husband was taken into custody overnight and issued with a Domestic Violence Prohibited Order (DVPO) for 28 days.

Ms A was very afraid that her husband would return to the property and asked for support from PDREC to get the locks changed. Support to move out of the area was offered by PDREC, but Ms A did not wish to leave because her support networks are all in Plymouth.

Action: PDREC contacted the social landlord and they agreed to change the locks.

Ms A also told PDREC that the police officer who interviewed her about the assault from her husband did not use an interpreter and that she was unable to explain exactly what had happened.

Action: PDREC contacted the police to find out what was happening regarding the case and to find out why no interpreter was used. Case was no further action, however after contact from PDREC the police will be reinterviewing Ms A.

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Respect Festival 2022

This was our first live festival since 2019. We had to cancel the festival due in 2020 due to Covid-19 and took the difficult decision to move the 2021 Respect Festival online as Covid-19 restrictions were still in place.

The respect was a great success and reached over 1,500 people and a different audience. Building on this, a decision was made to organise a 'Hybrid' festival, comprising of a live event on the 9th July 2022, and an online event broadcast on a YouTube channel. This enabled the event to reach people who were unable, or not confident about attending live events to participate, as well as bringing people back together to improve community cohesion.

Post pandemic, we expected 2000+ people from the city's diverse communities to benefit, however, on the day, 6,000+ people attended the live event, with 1,726 people engaging with the Livestream broadcast & the films on YouTube (as of 09/09/2022).

The event attracted more performers from diverse communities for the live event & the livestream films than originally planned.

The parade workshops engaged members of the local communities, alongside the delivery artists & more people were engaged in the school and community workshops than originally anticipated.

The RESPECT Festival is recognised as being an important event & opportunity for key strategic organisations in the city to connect with/engage individuals/families from diverse communities, as well as increasing RESPECT within the city (the primary objective of the festival).

Below is feedback from one of the artists, attenders & stallholders:

"The unique thing about Respect is that it lives up to its name in the literal sense of the term. This was my fourth time performing for Respect Festival. I enjoyed performing each time and hope to continue doing so in the future." Suparna Bagchi, performer

Attenders - What have you enjoyed about this year's RF?:

"The music, dance and the people." "Singing and dancing really made me happy" "The mixed and interesting groups attending" "People getting involved" "The opportunity to talk to passionate people who I would not necessarily meet" "Cultural and children's entertainment" "Parade, music, variety of stands, awesome organisation, decorations" "The diversity, the like-minded people wanting to make the world a better place!" "Meeting new people, music, dancing" "Chance to engage with wide range of communities" "Organisation, great acts, very friendly" "Diversity, inclusion and a general hope for the future of Plymouth"

Stallholders - What have you enjoyed about this year's RF?:

"The wide variety of activities and groups present"

"It was really well thought out and laid out. It was fun, I danced all day behind my stall. I got to speak to lots of relevant people to my work which created a network. I was also able to help a number of vulnerable people with their healthcare and diagnosis"

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"I was helping to staff a stall in the Guildhall on behalf of the Library service. I enjoyed hearing some of the music and dancing, but the best thing was seeing people come together for the event."

"Everything really, particularly the music performances both in the main Guildhall but the RSVP band were awesome in the parade and the marquee."

"Speaking with all of the different organisations that do so much great work in Plymouth and interacting with the general public. The cultural performances in town and at the Guildhall were also fantastic."

Finally, the city partners - community leaders, cultural organisations & civic representatives - fully engaged/benefited from being involved in the delivery of the event.

(June Gamble, Respect Coordinator)



Women's group.

PDREC has delivered 41 weekly sessions to 16 women during the past 12 months.

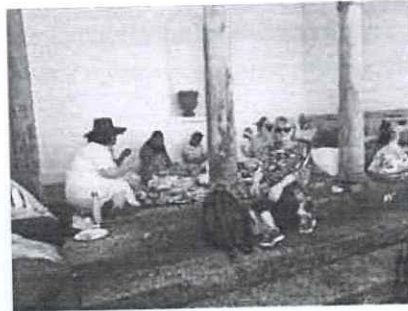
The groups are once again taking place face-to-face, much to the delight of the women who participate. It has been a hard time for many of them as they have been isolated and lonely.

Online activities were provided during COVID, and the women's WhatsApp group continued to link women together during this time but did not replace the companionship and support they get through meeting in person. However, the WhatsApp group has grown from strength to strength and women continue to keep in touch with each other outside of the group sessions. It also enables women who are no longer able to attend the sessions, to keep in with each other.

The groups are delivered in a COVID safe way to comply with the rules around social distances and the number of people who can meet indoors. As the rules have around COVID have changed, the group has evolved with these changes.

The aims of the group, which are to, provide a safe environment for women to meet together, make new friends, build social networks, learn new skills and most of all have fun, remains the same, and is more important than ever. We are pleased to say that the number of women attending the groups is beginning to increase as people are more confident to meet socially.

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All though the group is primarily for women from Black, Asian and Minoritised backgrounds all women are welcome to promote social cohesion. The group also links in with other activities that are happening in the City such as the Jar Squad, making jams and chutneys and Clankind.



Refugee Awareness Training

Lavinia has continued to provide the excellent Refugee Awareness Training to a wide variety of organisations and individuals in Plymouth and Devon.

The training is free for people living in Plymouth is free as it funded through the Refugee Integration Service.

Some of the organisations that have attended the training are:

AHIMSA

Theatre Royal

Plymouth University students

Adult Social Services

Plymouth and Devon Cornwall Constabulary Diversity Team

START students

Devon and Torbay Probation

Victim Care

ODILS

Hamoaze House

The training has been well received by everyone attending, and 100% of participants during this year have stated that 'they feel better equipped to support asylum seekers and refugees'.

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Feedback Includes

Thank you for the opportunity to participate in such an informative event. I have already used the information gained twice when in conversation with people who had strong and incorrect views e.g. about the privileges afforded to asylum-seekers and the UK practice regarding safe routes. I believe most people are humane and sympathetic but are fed misinformation by media/politicians

Yes – but more importantly in the context of my experiences/activities, it enables me to engage people in an informed way when they are expressing negative/incorrect views about refugees/asylum seekers.

Lavinia will be continuing to provide the very valuable training to organisations and practitioners over the next 12 months.

Community Cohesion

PDREC has continued to provide activities and supports to other events in the city including:

Plymouth Hope Refugee Week

International women's day

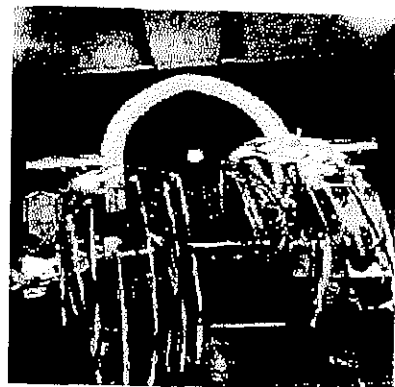
Unity Trust Festival

Lord Majors Day

Union Street Party

Westend Carnival

Ukrainian Independence Day celebration



Foreword from the Chair

When I first came to Plymouth only six years ago, I was astonished and highly impressed to learn that Plymouth had somehow managed to keep its Plymouth and Devon Race Equality Council afloat. That PDRECs essential ethos of anti-racism and celebration of diversity was alive, represented in the RESPECT festival and a variety of activities and workshops throughout the year, while at the same time delivering vital services to communities.

Since central government stopped funding the organisation over a decade ago, when the Labour government lost the general election, almost everywhere else in the UK no longer has a race equality council. Despite, other localities in the UK having much greater Black, diverse, non-white communities. It is this phenomenal stamina, determination and commitment that our employees, manager, trustees and volunteers must continue to foster in an increasingly bleak climate. We are facing a huge cost of living crisis and Plymouth as well as outlying areas in Devon still houses some of the most deprived communities in the UK. Poverty and financial insecurity can provoke antagonism and racism within society.

As Julie has articulated we are increasingly stretched both financially, as funding opportunities decrease, and as our workload and the need for our services increases.

Despite this pressure we continue to be aspirational and strategic, enthusiastically building partnerships and networks across Plymouth and gradually forging links with educational and health organisations to extend our remit into Devon. As Julie notes we have enjoyed developing our partnerships through the round table meetings, with schools, head teachers, parents and pupils, with higher education – for example we are undertaking a study into racism in PL1 areas of Plymouth with Plymouth University, working closely and collaboratively with University Hospital Plymouth, which itself is becoming a beacon for anti- racism, as well as Arts organisations such as our impressive Theatre Royal and the inimitable Wonderzoo to mention a few.

What is even more remarkable, is the integrity and high standards that our employees have sustained. And it is with unequivocal admiration and applause that I refer to the way our team works. An ethos of equality, good humour and trust permeates through our team.

We believe in diversity, our representation is for all: working class, middle class, Black, Asian, Refugee, European migrants, refugees and Traveller communities, all races, people of colour and from white as well as non- white communities. And so, our employees, volunteers and trustees emanate this representation. We are proud of our differences – fomenting and augmenting this array of cultures and beliefs, working collaboratively together, to foster and facilitate a shared world of communities caring about each other.

In my privileged capacity as Chair of Trustees of PDREC, I recommend all PDREC has achieved over the decades, and remind all of us, across Plymouth and Devon that we must remain vigilant, enterprising, collaborative and determined to continue our vital work despite increasingly challenging environments both in the UK and internationally where, war, hostilities, oppression as well as a climate crisis increases insecurities. In this context it is even more important that we foster all our good will, experience, skill, hope and knowledge so that communities thrive, and our celebration of diversity prevails.

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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
14 October 2022

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 financial statements of Plymouth & Devon Racial Equality Council for the year ended 31 March 2022 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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements 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 financial statements 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 financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.



Lee James Hardacre
ACCA
Precise Accountants Ltd
Unit 6, Brooklands
Budshead Road
Plymouth
Devon
PL6 5XR
14 October 2022

Plymouth & Devon Racial Equality Council
Statement of Financial Activities

for the year ended 31 March 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:					
Donations and legacies	4	2,263	129	2,392	1,277
Charitable activities	5	80,589	71,046	151,635	139,613
Other trading activities	6	2,580	-	2,580	-
Investments	7	6	-	6	7
Other	8	1,081	1,500	2,581	1,311
Total		86,519	72,675	159,194	142,208
Expenditure on:					
Charitable activities	9	193	33,829	34,022	5,152
Other	10	75,101	34,253	109,354	112,093
Total		75,294	68,082	143,376	117,245
Net gains on investments		-	-	-	-
Net income	11	11,225	4,593	15,818	24,963
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		11,225	4,593	15,818	24,963
Other gains and losses					
Net movement in funds		11,225	4,593	15,818	24,963
Reconciliation of funds:					
Total funds brought forward		92,195	30,763	122,958	97,995
Total funds carried forward		103,420	35,356	138,776	122,958

Plymouth & Devon Racial Equality Council
Summary Income and Expenditure Account
for the year ended 31 March 2022

	2022	2021
	£	£
Income	159,188	142,201
Interest and investment income	6	7
Gross income for the year	<u>159,194</u>	<u>142,208</u>
Expenditure	142,676	116,733
Depreciation and charges for impairment of fixed assets	700	512
Total expenditure for the year	<u>143,376</u>	<u>117,245</u>
Net income before tax for the year	15,818	24,963
Net income for the year	<u>15,818</u>	<u>24,963</u>

Plymouth & Devon Racial Equality Council
Balance Sheet

at 31 March 2022

Company No. 03827654	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	13	3,378	3,214
		<u>3,378</u>	<u>3,214</u>
Current assets			
Debtors	14	21,418	15,569
Cash at bank and in hand		166,221	128,222
		<u>187,639</u>	<u>143,791</u>
Creditors: Amount falling due within one year	15	(52,241)	(24,047)
Net current assets		<u>135,398</u>	<u>119,744</u>
Total assets less current liabilities		<u>138,776</u>	<u>122,958</u>
Net assets excluding pension asset or liability		<u>138,776</u>	<u>122,958</u>
Total net assets		<u>138,776</u>	<u>122,958</u>
The funds of the charity			
Restricted funds	16		
Restricted income funds		35,356	30,763
		<u>35,356</u>	<u>30,763</u>
Unrestricted funds	16		
General funds		27,054	43,020
Designated funds		76,366	49,175
		<u>103,420</u>	<u>92,195</u>
Reserves	16		
Total funds		<u>138,776</u>	<u>122,958</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 2022 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 14 October 2022

And signed on its behalf by:



S. Chanda-Gool
Trustee

14 October 2022

Plymouth & Devon Racial Equality Council
Statement of Cash flows
for the year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	15,818	24,963
Adjustments for:		
Depreciation of property, plant and equipment	700	512
Dividends, interest and rents from investments	(2,587)	(1,318)
Other gains/losses	-	-
Increase in trade and other receivables	(5,849)	(13,072)
Increase in trade and other payables	28,194	12,881
Net cash provided by operating activities	<u>36,276</u>	<u>23,966</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(864)	(1,998)
Dividends, interest and rents from investments	2,587	1,318
Net cash from/(used in) investing activities	<u>1,723</u>	<u>(680)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	37,999	23,286
Cash and cash equivalents at the beginning of the year	128,222	104,936
Cash and cash equivalents at the end of the year	<u>166,221</u>	<u>128,222</u>
Components of cash and cash equivalents		
Cash and bank balances	166,221	128,222
	<u>166,221</u>	<u>128,222</u>

Plymouth & Devon Racial Equality Council
Notes to the Accounts

for the year ended 31 March 2022

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
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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 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	644	633	1,277
Charitable activities	80,380	59,233	139,613
Investments	7	-	7
Other	961	350	1,311
Total	81,992	60,216	142,208
Expenditure on:			
Charitable activities	1,241	3,911	5,152
Other	69,412	42,681	112,093
Total	70,654	46,591	117,245
Net income	11,338	13,625	24,963
Net income before other gains/(losses)	11,338	13,625	24,963
Other gains and losses:			
Net movement in funds	11,338	13,625	24,963
Reconciliation of funds:			
Total funds brought forward	79,033	18,962	97,995
Total funds carried forward	90,371	32,587	122,958

4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Donations	2,263	129	2,392	1,277
	<u>2,263</u>	<u>129</u>	<u>2,392</u>	<u>1,277</u>

Plymouth & Devon Racial Equality Council
Notes to the Accounts

5 Income from charitable activities

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Small grant funders	-	-	-	2,130
Project grants	80,589	50,849	131,438	135,683
Respect festival	-	20,197	20,197	1,800
	<u>80,589</u>	<u>71,046</u>	<u>151,635</u>	<u>139,613</u>

6 Income from other trading activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Training & consultancy	2,580	2,580	-
	<u>2,580</u>	<u>2,580</u>	<u>-</u>

7 Income from investments

	Unrestricted	Total 2022	Total 2021
	£	£	£
Bank interest received	6	6	7
	<u>6</u>	<u>6</u>	<u>7</u>

8 Other income

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Other income	1,081	1,500	2,581	1,311
	<u>1,081</u>	<u>1,500</u>	<u>2,581</u>	<u>1,311</u>

9 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Small grant funders	193	6,530	6,723	4,452
Respect festival	-	27,299	27,299	700
Governance costs				
	<u>193</u>	<u>33,829</u>	<u>34,022</u>	<u>5,152</u>

Plymouth & Devon Racial Equality Council

Notes to the Accounts

10 Other expenditure

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Employee costs	56,821	28,778	85,599	82,231
Motor and travel costs	3	141	144	266
Premises costs	5,315	1,340	6,655	6,283
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	700	-	700	512
General administrative costs	7,500	2,230	9,730	9,899
Legal and professional costs	4,762	1,764	6,526	12,902
	<u>75,101</u>	<u>34,253</u>	<u>109,354</u>	<u>112,093</u>

11 Net income before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	700	512

12 Staff costs

	2022	2021
Salaries and wages	85,197	81,906
Pension costs	367	253
	<u>85,564</u>	<u>82,159</u>

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

13 Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost or revaluation		
At 1 April 2021	63,462	63,462
Additions	864	864
At 31 March 2022	<u>64,326</u>	<u>64,326</u>
Depreciation and impairment		
At 1 April 2021	60,248	60,248
Depreciation charge for the year	700	700
At 31 March 2022	<u>60,948</u>	<u>60,948</u>
Net book values		
At 31 March 2022	<u>3,378</u>	<u>3,378</u>
At 31 March 2021	<u>3,214</u>	<u>3,214</u>

Phymouth & Devon Racial Equality Council
Notes to the Accounts

14 Debtors

	2022	2021
	£	£
Trade debtors		
Other debtors	19,788	14,062
Prepayments and accrued income	412	412
	1,218	1,095
	<u>21,418</u>	<u>15,569</u>
15 Creditors:		
amounts falling due within one year		

	2022	2021
	£	£
Trade creditors		
Other taxes and social security	4,604	11,558
Other creditors	1,293	1,587
Accruals	3,351	5,043
Deferred income	859	859
	42,134	5,000
	<u>52,241</u>	<u>24,047</u>

Plymouth & Devon Racial Equality Council
Notes to the Accounts

16 Movement in funds

	At 1 April 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2022 £
Restricted funds:				
Restricted income funds:				
Small General Restricted Funds	5,218	5,640	(7,161)	3,697
Respect Festival	7,503	20,326	(27,305)	524
Destitution	563	-	(44)	519
Victim Support	15,871	32,100	(24,645)	23,326
International Women's Day	527	-	-	527
Mayflower 400	82	-	(462)	(380)
Contain, outbreak management fund	-	14,609	(7,725)	6,884
Plymouth Drake Foundation Community Grant	999	-	(740)	259
Total	30,763	72,675	(68,082)	35,356
Unrestricted funds:				
General funds	43,020	5,930	(21,896)	27,054
Designated funds:				
Devon Advocacy Service	18,246	11,354	(9,359)	20,241
Equality and Diversity	2,272	4,500	(3,275)	3,497
RISS	28,657	64,735	(40,764)	52,628
Total	49,175	80,589	(53,398)	76,366
Total funds	122,958	159,194	(143,376)	138,776

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.
International Women's Day	These funds are restricted and must be used in accordance with the grant/money received.

Plymouth & Devon Racial Equality Council
Notes to the Accounts

Mayflower 400

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

Contain, outbreak management fund

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:

Devon Advocacy Service

Equality and Diversity

RISS

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	3,378	-	3,378
Net current assets	129,982	5,416	135,398
	<u>133,360</u>	<u>5,416</u>	<u>138,776</u>

18 Reconciliation of net debt

	At 1 April 2021	Cash flows	At 31 March 2022
	£	£	£
Cash and cash equivalents	128,222	37,999	166,221
	<u>128,222</u>	<u>37,999</u>	<u>166,221</u>
Net debt	<u>128,222</u>	<u>37,999</u>	<u>166,221</u>

19 Commitments

Pension commitments

	2022	2021
	£	£
The pension cost charge to the company amounted to:	<u>367</u>	<u>253</u>

20 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 2022

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies				
Donations	2,263	129	2,392	1,277
	<u>2,263</u>	<u>129</u>	<u>2,392</u>	<u>1,277</u>
Charitable activities				
Small grant funders	-	-	-	2,130
Project grants	80,589	50,849	131,438	135,683
Respect festival	-	20,197	20,197	1,800
	<u>80,589</u>	<u>71,046</u>	<u>151,635</u>	<u>139,613</u>
Other trading activities				
Training & consultancy	2,580	-	2,580	-
	<u>2,580</u>	<u>-</u>	<u>2,580</u>	<u>-</u>
Investments				
Bank interest received	6	-	6	7
	<u>6</u>	<u>-</u>	<u>6</u>	<u>7</u>
Other				
Other income	1,081	1,500	2,581	1,311
	<u>1,081</u>	<u>1,500</u>	<u>2,581</u>	<u>1,311</u>
Total income and endowments	86,519	72,675	159,194	142,208
Expenditure on:				
Charitable activities				
Small grant funders	193	6,530	6,723	4,452
Respect festival	-	27,299	27,299	700
	<u>193</u>	<u>33,829</u>	<u>34,022</u>	<u>5,152</u>
Total of expenditure on charitable activities	193	33,829	34,022	5,152
Employee costs				
Salaries/wages	56,507	28,690	85,197	81,906
Pension costs	308	59	367	253
Staff training	-	-	-	72
Staff welfare	6	29	35	-
	<u>56,821</u>	<u>28,778</u>	<u>85,599</u>	<u>82,231</u>
Motor and travel costs				
Travel and subsistence	3	141	144	266
	<u>3</u>	<u>141</u>	<u>144</u>	<u>266</u>
Premises costs				
Rent	5,029	1,232	6,261	5,934
Rates	279	70	349	349
Premises cleaning	7	38	45	-

Plymouth & Devon Racial Equality Council
Detailed Statement of Financial Activities

	5,315	1,340	6,655	6,283
<i>General administrative costs,</i> including depreciation and amortisation				
Depreciation of Fixtures, fittings and equipment	700	-	700	512
Bad debts	22	-	22	-
Bank charges	96	24	120	111
Equipment leasing and hire charges	1,806	452	2,258	2,040
Equipment repairs and maintenance	30	149	179	514
General insurances	1,750	437	2,187	2,200
Postage and couriers	19	-	19	212
Software, IT support and related costs	1,489	361	1,850	1,409
Stationery and printing	233	43	276	410
Telephone, fax and broadband	2,055	764	2,819	3,003
	8,200	2,230	10,430	10,411
Legal and professional costs				
Accountancy and bookkeeping	1,296	324	1,620	1,620
Consultancy fees	3,330	1,440	4,770	11,220
Solicitor's fees	35	-	35	35
Other legal and professional costs	101	-	101	27
	4,762	1,764	6,526	12,902
Total of expenditure of other costs	75,101	34,253	109,354	112,093
Total expenditure	75,294	68,082	143,376	117,245
Net gains on investments	-	-	-	-
Net income	11,225	4,593	15,818	24,963
Net income before other gains/(losses)	11,225	4,593	15,818	24,963
Other Gains	-	-	-	-
Net movement in funds	11,225	4,593	15,818	24,963
Reconciliation of funds:				
Total funds brought forward	92,195	30,763	122,958	97,995
Total funds carried forward	103,420	35,356	138,776	122,958

