

Companies House
Crown Way
CARDIFF
CF14 3UZ

19 December 2024

Dear Sir/Madam

PLYMOUTH & DEVON RACIAL EQUALITY COUNCIL. – REG NO 03827654

Please find attached for submission the full Accounts for the year ended 31 March 2024 for the above-named charity.

Should there be any queries then please do contact us.

Yours faithfully

A handwritten signature in black ink, appearing to be 'LH', with a long, sweeping horizontal line extending to the right.

**LEE HARDACRE (FCCA/FMAAT)
DIRECTOR**

Encs: 2024 Accounts

Plymouth & Devon Racial Equality Council

Charity No. 1102012

Company No. 03827654

Trustees' Report and Unaudited Accounts

31 March 2024

Plymouth & Devon Racial Equality Council
Contents

	Pages
Trustees' Annual Report	2 to 14
Independent Examiner's Report	15
Statement of Financial Activities	16
Summary Income and Expenditure Account	17
Balance Sheet	18 to 18
Notes to the Accounts	19 to 28
Detailed Statement of Financial Activities	29 to 31

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 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 03827654

Charity No. 1102012

Principal and Registered Office

Unit 24 Hq Building
237 Union Street
Plymouth
Devon
PL1 3HQ

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:

W. Abdallah	
H.A. Abeywardena	
S. Barrowes-Bayewunmi	(Resigned 1 May 2024)
J. Birchall	
S. Chanda-Gool	(Resigned 8 April 2024)
M.E. Dallas	
K. Emmanuel	
T. Hara-Msulira	
I.S. Kallon	
C. Mikubu	
E. Placide	
K.S. Smith	
S.G. Snellgrove	(Resigned 6 November 2023)
T. Tod	
N.S.J.M. White	

Key Management Personnel

Chairperson	N.S.J.M. White
Strategic manager	Mrs J Paget

Accountants

Precise Accountants Ltd
Unit 4 Seaton Park
36 William Prance Road
Derriford
Plymouth
PL6 5WR

Managers Overview

2023 was a huge milestone for Plymouth and Devon Racial Equality Council as it celebrated 30 years of dedicated racial equality work in Plymouth. From its initial roots as the Southwest anti-racist taskforce, then Plymouth and District Racial Equality Council, to today's PDREC, supporting people from the Global Majority and Minoritised Communities living in Plymouth, Devon, and Torbay.

A celebratory event of music, dance and pictures that catalogued the fabulous work undertaken by PDREC staff, old and current, was held at the Market Hall in Devonport. It was a lovely evening, celebrating 3 decades with the wonderful friends we made along the way. Thank you to everyone who attended and made it a tremendous evening.

Our mission statement is, *'that to build a fair and just society everyone must have an equal chance to live, work and learn free from prejudice, discrimination and racism. PDREC values diversity and works in partnership with individuals and organisations that are also committed to race equality'*.

This is even more important since the race riots in the summer of 2024 that were fuelled by misinformation and hate. Plymouth was one of the areas targeted by the Far Right, with people bused into the city to incite violence and racial hatred. It was encouraging to see the huge number of people in the city who came out in support of asylum seekers and people from the global majority, leaving no doubt that most people in the city are welcoming, but it was a sad day for Plymouth.

The aftermath of the riots is still being felt both nationally and locally. This has left people feeling isolated and scared, particularly when they recognised work colleagues, fellow students, and neighbours supporting the Far-Right narrative.

It will take a significant amount of time to rebuild trust and improve community cohesion at a time where there is a global Far Right narrative that is reiterated in the language of politicians and social media.

Over the past 12 months, the Board of Trustees and staff team have worked together to identify a strategic plan that will be the focus of the direction of work for the next 3 years. 3 specific strands, Racial Justice, Education, and Health, were identified as most aligned to PDREC's aims, mission statement, and values.

PDREC was fortunate to have successfully secured a grant for The Phoenix Way, through the Black South West Network, enabling us to explore the current and future organisational needs using a theory of change. This transformative process will form the basis of a strategic business plan for the next 3 years.

One of the biggest challenges facing PDREC in delivering the strategic plan is identifying funding that aligns with the 3 strands in a climate that is becoming increasingly more difficult and financially competitive. Despite these difficulties, we look forward to the challenge to ensure the organisation remains fit for purpose going forward.

PDREC has robust financial policies and procedures to ensure that all grants, commissioning, and donations are managed appropriately, and meet the funder's agreed outcomes and outputs.

Governance

PDREC was managed by a board of 15 Trustees during the 2023/2024 financial year.

However, we have said goodbye to 3 members of our Board of Trustees over the past 12 months:

Sheila Snellgrove, who has been a Trustee and valued member of the Board for 16 years, resigned in November 2023. PDREC is very fortunate that Sheila is still supporting the organisation through our Theory of Change. Thank you Sheila for all your help and support.

We would also like to say a huge thank you to Sofia Chanda-Gool who resigned in August 2024, Chair of PDREC for all her hard work and support in helping to steer the organisation in its current direction.

We are a Black Led organisation, with over 75% of our Trustees from the Global Majority or Minoritised Communities and have a Chair with lived experience. This level of experience and expertise has helped to develop and reshape the direction of the organisation over the past few years.

The work undertaken by PDREC is very varied and includes, casework and advocacy, training, work in schools and young people, volunteering, community cohesion, work at a strategic level, and a women's group to tackle isolation and loneliness. We have included a snapshot during 23/24, which gives a small insight into the valuable work carried out by PDREC's staff team on a day-to-day basis.

Case work

Casework remains a key part of PDREC's work. We provide a person centred, advocacy and support for people experiencing racism and discrimination, around a wide range of issues. This work is extremely complex and may take several weeks or months depending on the issue(s).

The following charts below give an overview of casework data. We have introduced a new case management system, Upshot, which has been further developed by Regis Ntavuka, a member of PDREC's staff team. This has helped us to streamline how we collect and use data.

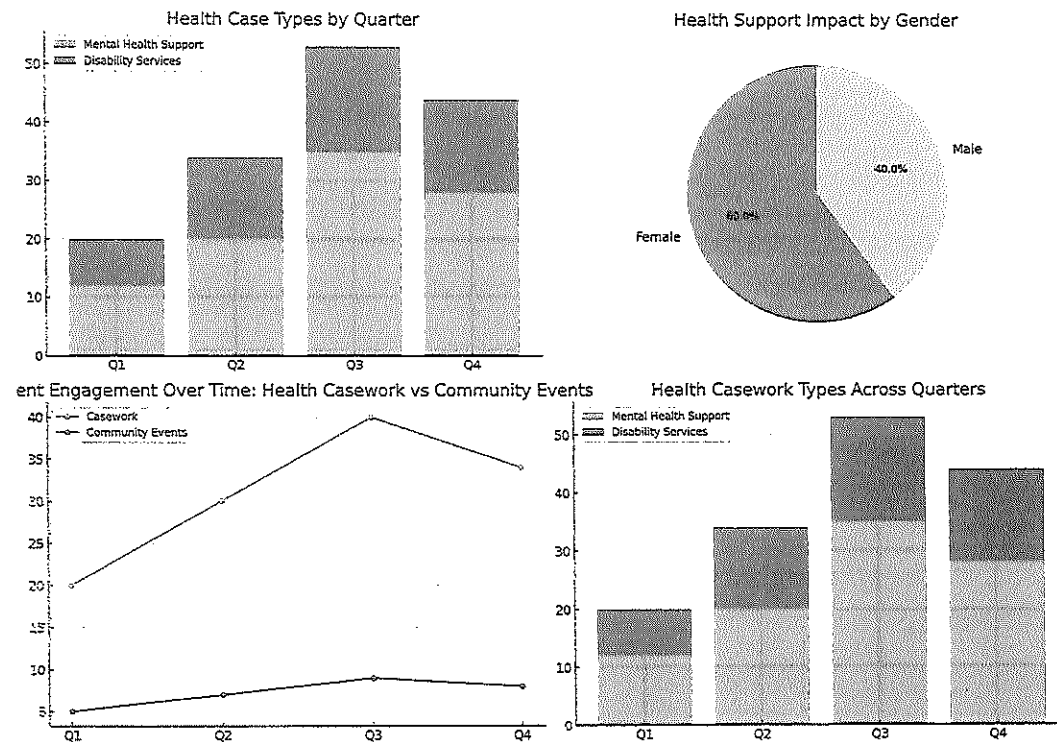
One significant benefit of the CRM is its ability to help us better understand and address hate crimes. By recording incidents based on location, we can create heat maps that highlight areas where incidents are happening.

This insight allows us to provide more detailed reports to the police, which can lead to better interventions and support for affected communities.

The CRM also enables us to monitor service users' mental health, giving us a clearer picture of how their well-being changes based on the support they receive. This has been essential for ensuring we're delivering effective help and demonstrating our work's impact to funders.

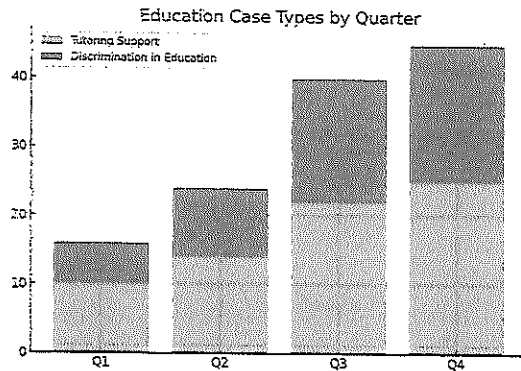
Health Section:

The Health section reflects PDREC's commitment to addressing **racial health disparities** through both direct service provision and advocacy for systemic change in healthcare settings. Much of PDREC's work has focused on providing **Mental Health Support** and **Disability Services**, where racial minorities face additional barriers to access. As the year progressed, casework related to mental health spiked in **Q3**, showing a significant demand for services, particularly among marginalised groups.

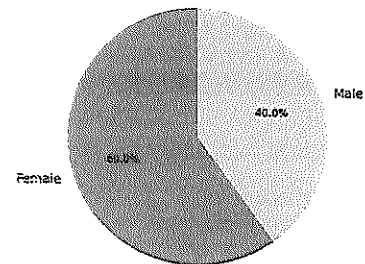


Education Section:

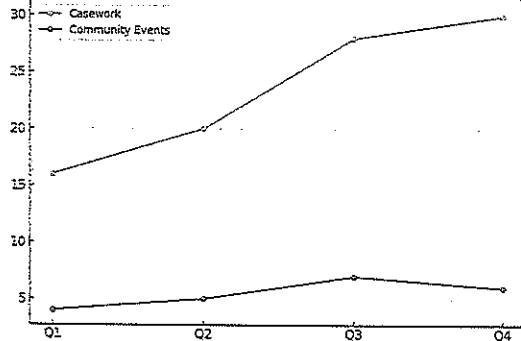
The Education section focuses heavily on tackling **racial disparities in education** through **EDI training** and addressing **racism in schools**, as outlined in PDREC's **Theory of Change**. PDREC's interventions have been pivotal in providing **Tutoring Support** and addressing **Discrimination in Education**. The increase in casework during **Q3 and Q4** coincides with the start of the academic year, a time when students and parents report heightened challenges, including discriminatory policies and practices.



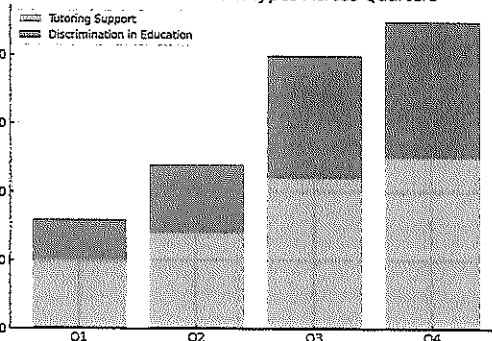
Education Support Impact by Gender



Engagement Over Time: Education Casework vs Community Events

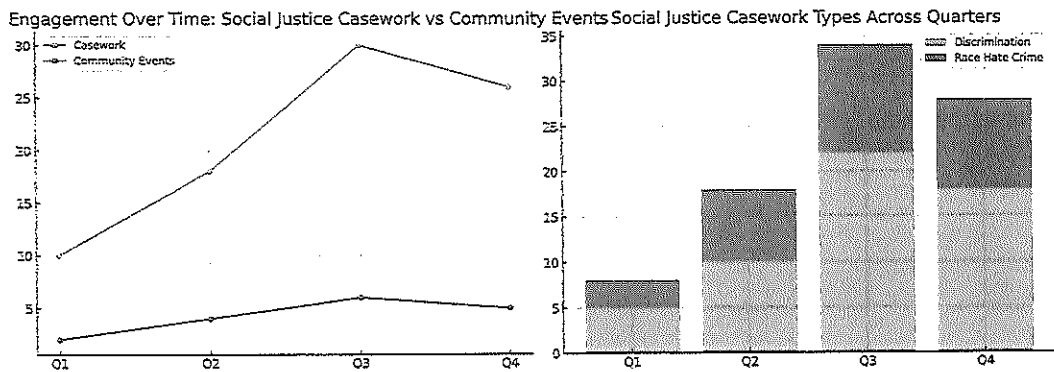
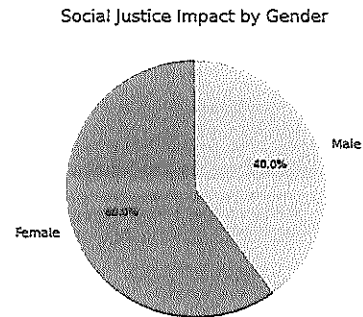
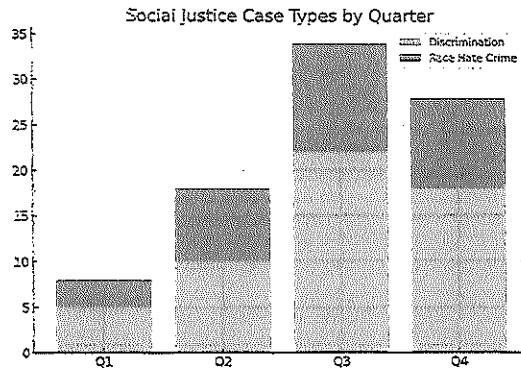


Education Casework Types Across Quarters



Social Justice Section:

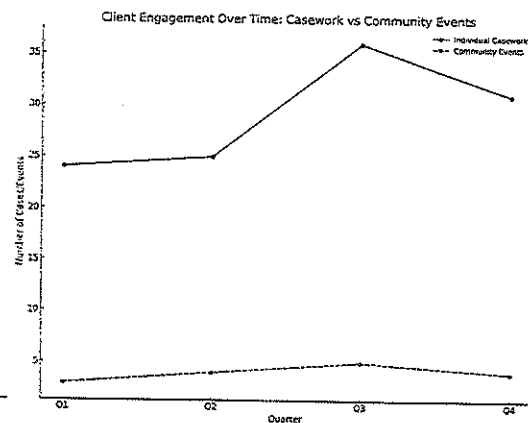
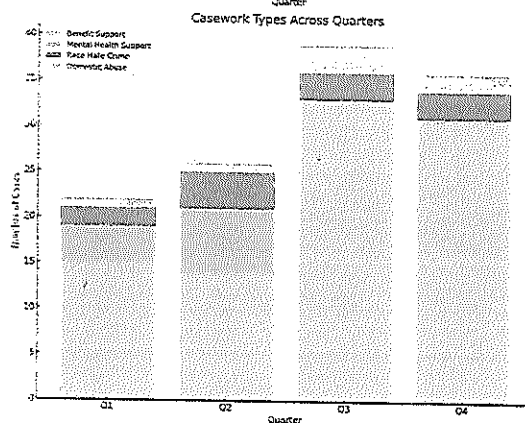
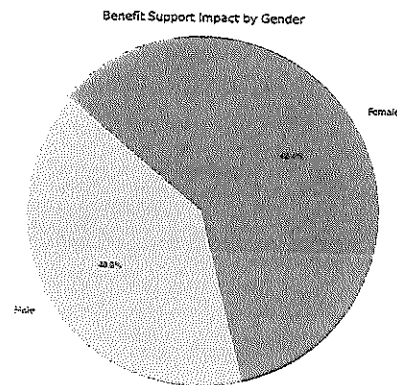
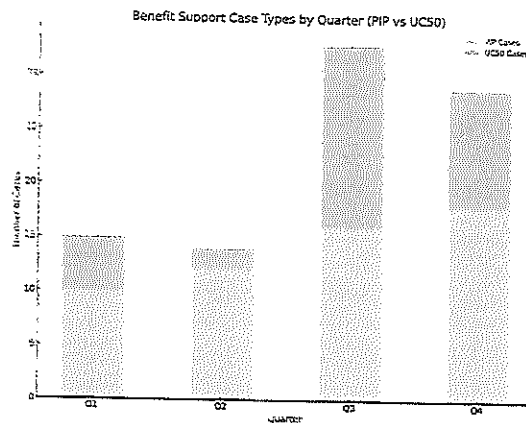
The Social Justice section demonstrates PDREC's mission to combat **racial inequality** and **hate crimes**, both through direct casework and systemic advocacy. The spike in casework around **Discrimination** and **Race Hate Crime** in **Q3** reflects the increasing visibility of racial injustice and PDREC's ability to respond rapidly to these challenges.



Plymouth & Devon Racial Equality Council Trustees Annual Report

Benefits Section

The Benefits report tracks the number of cases related to PIP (Personal Independence Payment) and UC50 (Universal Credit) support throughout the year. There was a marked increase in cases during Q3, with UC50 support cases being more frequent. This suggests an ongoing demand for support around Universal Credit claims, reflecting the financial pressures faced by many in our community. The gender distribution remained consistent, with 60% of benefit support cases being female and 40% male.



Case studies

We have included 2 case studies below from Lavinia Porfir, one of our caseworkers, highlighting the diversity and complexity of our advocacy and support service.

Mrs X contact PDREC for support around racist incidents her family were receiving from their neighbours. They are a Nepalese family, who were targeted by their next-door neighbours from the moment they moved in the area. There were multiple spurious incidents reported to the Police, alleging that the family were running a food takeaway business from their home address. The family received a warning letter from the housing association threatening action as it breached the tenancy agreement.

However, the allegations were untrue and had not been properly investigated by the housing association. The family had been celebrating Diwali and other traditional festivals with friends and family which annoyed their neighbours.

Ms X had contacted the housing association on several occasions to refute the allegations, however, her version of events, and the high levels of racist abuse they were experiencing, were not acknowledge by the housing association,

The actions of the social housing association in not thoroughly investigating the allegations highlighted their lack of cultural understanding and the level of ingrained institutional racism.

PDREC acted as an advocate on behalf of Ms X and her family to challenge the housing association. This resulted in the housing association apologising to Ms X and notifying the neighbours that actions were racist and highlighting the consequences of any further spurious, racist complaints.

Ms A is a Black British woman. The police stopped Ms A because she was not wearing a crash helmet and had no insurance or driving licence. Ms A explained that she did not require these because the bike was classified as Ebike. The police did not believe Ms A and confiscated her bike, and she was told to present her documents at the police station the next day.

Ms A attended the police station the next day with the evidence to prove that the bike was legally classified as an Ebike and did not require the documentation. A copy of the documents was taken, and she was told that the officer in charge would be in touch. She attended the police station a further 2 times over the next 2 weeks, but did not receive any contact from the police.

Ms A contacted PDREC for support as she believed that the actions of the police were racist and that she had been targeted because she was black.

PDREC contacted the police on behalf of Ms A to request the return of her Ebike immediately and to ask for the justification for stopping her and confiscating the bike. The police responded to say that the Ebike had been disposed of without the relevant checks on the bike being carried out.

PDREC supported Ms A to complain to the Police, obtain compensation for the Ebike and travel costs, and receive an apology from the police.

PDREC also raised questions at a strategic level regarding the policies for seizing and disposing of Ebikes, which has resulted in training for police officers around Ebikes, there categories and more education for communities.

PDREC have also supported Ms A to make a complaint to the IOPC regarding Devon and Cornwall Police's handling of the response to the complaint.

Benefits work

From Hilary Warren, PDREC benefit and debt advisor:

I have been giving benefit advice to this organisation for 13 years and one thing I know for sure is that getting extra money can change people's lives for the better. Whatever some people think, living on benefits is not living a life of luxury, it's a struggle every day, every month and for some long term sick or disabled it's year on year.

The strain of living with a disability and trying to pay bills or put food on the table has a detrimental effect on their mental health and exacerbates their physical health. At the same time, many people are having to fight the DWP decisions, and many give up. Unless they come to us.

I constantly ask for mandatory reconsiderations (a review of the decision by the DWP decision maker of the original DWP decision). They always fail and then I have to appeal. At the moment, appeals are taking at least a year and many people are too worried about going to a tribunal and will choose not to proceed.

This year has been very successful in getting benefits for my clients, I have brought in nearly £150,000 for people during 23/24 and that is just the one's I know about. This money will be spent mostly in the local community and means that my clients can live a more dignified life.

As a sophisticated, wealthy, caring country we should always look after our most vulnerable citizens and not vilify them. Many of my clients have been through the most appalling experiences and are suffering physically and mentally, I gain a lot of satisfaction in being able to help my clients when they are unable to help themselves. The benefit system is complicated and can be very daunting for anyone to cope with, people need our help when they are at their lowest ebb. Our holistic approach at PDREC allows us to deal with a range of problems, for me that is not just benefits, it could be almost anything because once people know you are on their side they feel able to share other concerns.

We can change people's lives which is a wonderful thing to be able to do.

Work with young people and schools

PDREC continues to support schools, parents/carers and young people around resolving hate incidents/hate crime within the school setting. This advice and support is delivered through projects, CPD to teaching staff and building on the trusted relationships we already have with schools to develop further opportunities. Through supporting schools with advice and information we have built good professional and trusting relationships that **have enabled the** continuation of our good reputation in educational settings.

We have also supported a school around an art mural project and have supported a young person with mixed heritage to explore the impact of the language used in school. The identity workshops in Mount Tamar School was followed by an Art mural project where young people worked with an artist on their designs that were incorporated into the final design which all young aged 4-16 contributed to the painting. PDREC have also supported parents by attending meetings regarding their son/daughter and in appealing to school governors regarding the response from the school to hate incidents that happened in school.

PDREC and Argyle Community Trust continue to work together in schools and are currently delivering work around diversity in Devonport High School for Boys. The aim of this year long work is to support the school in being able to establish a strong ethos around Equality and Diversity. We launch the lunchtime youth group in January which will see young people contribute to ideas that enable a louder sustainable voice for celebrating diversity in the school.

We have supported young people from Heles School to apply for a Community Recovery Fund grant for £3500 to establish an art mural around celebrating diversity and identity in school. This was one of the recommendations from the 12 weeks of sessions around diversity and racism that we facilitated with a group of young people from a global majority in school.

We were part of the post Plymouth riots meetings since 5th August and subsequently have been successful in our application with Plymouth Community Youth Service and Argyle Community Trust to the Community Recovery Fund. The £47,000 bid will see the 3 organisations facilitate diversity work with young people in 8 schools across 4 localities in Plymouth. Through supporting the voices of young people we aim to educate, support and celebrate diversity through music, art, dance and food.

PDREC are in their 3rd year of Authoring Our Own Stories peer research project which is National Lottery Community Funded project about identity and civic spaces. Authoring Our Own Stories will enable young people to take increased roles in defining future provision. Services will develop more effective partnerships to the changing needs of **young people, in line with the impact of COVID19**. Additionally, the youth sector will have the skills to be able to respond more effectively to the developing needs of young people. This will help mitigate against future systemic inequalities, highlighted through the lived experiences of respondents in our pilot project, and 'build back better' as part of the recovery mission, out of the pandemic.

We are working with 8 young people from a global majority to explore identity and to find out what other young people think about feeling safe and accessing civic spaces in Plymouth. The group have visited archives and exhibitions and put together an online survey to find out young people's views. After analysing their first survey they have also designed a workshop that has visited young people at Greek School, Nigerian Youth group and the Romanian youth group. All views and opinions from young people will be included in the creating of a resource that will be launched in mid February.

Work with young people and schools (cont'd)

The young leaders have worked alongside other young people from Manchester, Yorkshire and London to present their findings and recommendations so far at a National Roundtable online event with over 50 influential decision makers across the UK. So far recommendations from the research shows that young people in Plymouth experience discrimination based on race, disability and sexuality and that more should be done to educate, celebrate diversity and makes spaces more inclusive for all.

Women's group

PDREC has been providing a group for women from the global majority and minoritised communities for over 25 years. The sessions take place on a Wednesday morning during term time and provide a space for women to come together in a safe environment to tackle isolation, loneliness and poor mental health. The sessions are very diverse, from arts and crafts to working with the local museum, and they even gained a spot on national TV during a Kirsty Allsop Christmas show.

The group is peer led, and the activities are decided by women in the group, helping to build confidence and self-esteem. Women from the group have on to gain full time employment and university due to the skills and self-esteem gain in the group.

Training

PDREC delivers refugee and asylum seeker training to organisations and individuals in Plymouth. This is free training, in Plymouth, that is provided through the Refugee Integration Service to improve service provision and attitudes towards refugees and asylum seekers. The training provides a clear understand of the difference between refugees and asylum seekers as well as demystifying the reasons people come to the UK to seek asylum, what they are/are not entitled to, and the actual numbers coming to the UK.

PDREC also delivers bespoke anti-racist and equality and diversity training to organisation. Depending on the needs of the organisation, this can be between one and three sessions, which seeks to not only provide education around these issues, but also looks how this can be embedded in the culture of the organisation and individual's work. PDREC is currently in the process of gaining a recognised CPD accreditation to ensure that the training provided is of a very high standard.

Community Cohesion

Helping to develop a cohesive society, where everyone has an equal chance to live, work and learn free from prejudice, discrimination and racism is an intrinsic part of PDREC's mission statement. We deliver this through a wide range of events and activities that unite people through music, dance, food and culture, as well as celebrating difference and diversity.

PDREC have been organising Respect Festivals in the Plymouth since 1998 to bring people from the city's diverse communities and the wider white British community. The event usually takes place in the Guildhall in the city centre, which attracts people who would not ordinarily attend multicultural events. However, the Guildhall was closed for refurbishment in 2023. Instead of cancelling the event, PDREC held a cultural Kite festival on 01.07.23 that was intergenerational as well as multicultural. We delivered kite making workshops to schools and communities before the event as a mechanism to explore cultural similarity and diversity. A free kite making workshop was also facilitated on the day to make sure that everyone was able to have a kite to fly. around 500 people, from very diverse communities attended the event and had a fantastic time. People talked about the different types of kites and kite festivals in their country.

Other events include, International Women's Day, Plymouth Hope Festival, Unity Festival, Ukraine Independence Day and Ethiopian Independence day.

Strategic work

PDREC continues to work at a strategic level to bring about change from a top level to tackle racism and discrimination, as well as offering support to people who have been a victim. This includes working as a 'critical friend' to institutions and organisations, such as police, health and education to challenge process and procedures that adversely affect people from the global majority and minoritised communities to ensure equitable service provision.

We also attend various meetings and networks, such as Domestic Abuse, carers strategy, VCSE assembly, anti-racist task force and the allyship network to provide specialist advice.

Plymouth & Devon Racial Equality Council
Trustees Annual Report

INDEPENDENT EXAMINER

Mr Lee Hardacre (FCCA)
Precise Accountants Ltd

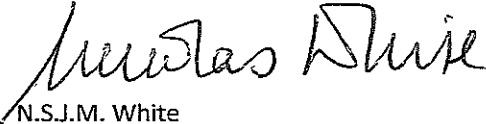
has been re-appointed as independent examiner for the ensuing year.

Registered office:
Unit 24 HQ Building
237 Union Street
Plymouth
Devon
PL1 3HQ

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



N.S.J.M. White
Chairperson
18 December 2024

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 2024.

Responsibilities and basis of report

As the charity's trustees of the company (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:

- 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 methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.



Mr Lee James Hardacre FMAAT
Precise Accountants Ltd
Unit 4 Seaton Park
36 William Prance Road
Derriford
Plymouth
PL6 5WR
18 December 2024

Plymouth & Devon Racial Equality Council
Statement of Financial Activities
for the year ended 31 March 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes				
Income and endowments					
from:					
Donations and legacies	4	975	2,370	3,345	918
Charitable activities	5	135,991	99,792	235,783	226,772
Other trading activities	6	-	-	-	2,235
Investments	7	206	-	206	101
Other	8	2,405	330	2,735	12,403
Total		139,577	102,492	242,069	242,429
Expenditure on:					
Charitable activities	9	4,118	34,477	38,595	74,188
Other	10	129,500	60,613	190,113	141,763
Total		133,617	95,091	228,708	215,951
Net gains on investments		-	-	-	-
Net income	11	5,959	7,402	13,361	26,478
Transfers between funds		36,755	(36,755)	-	-
Net income before other gains/(losses)		42,714	(29,353)	13,361	26,478
Other gains and losses					
Net movement in funds		42,714	(29,353)	13,361	26,478
Reconciliation of funds:					
Total funds brought forward		92,792	72,462	165,254	138,776
Total funds carried forward		135,506	43,109	178,615	165,254

Plymouth & Devon Racial Equality Council
Summary Income and Expenditure Account
for the year ended 31 March 2024

	2024	2023
	£	£
Income	241,863	242,328
Interest and investment income	206	101
Gross income for the year	<u>242,069</u>	<u>242,429</u>
Expenditure	227,857	215,149
Depreciation and charges for impairment of fixed assets	851	802
Total expenditure for the year	<u>228,708</u>	<u>215,951</u>
Net income before tax for the year	13,361	26,478
Net income for the year	<u>13,361</u>	<u>26,478</u>

Plymouth & Devon Racial Equality Council**Balance Sheet**

at 31 March 2024

Company No. 03827654	Notes	2024	2023
		£	£
Fixed assets			
Tangible assets	13	4,715	4,093
		<u>4,715</u>	<u>4,093</u>
Current assets			
Debtors	14	3,710	11,628
Cash at bank and in hand		178,967	159,110
		<u>182,677</u>	<u>170,738</u>
Creditors: Amount falling due within one year	15	(8,777)	(9,577)
Net current assets		<u>173,900</u>	<u>161,161</u>
Total assets less current liabilities		<u>178,615</u>	<u>165,254</u>
Net assets excluding pension asset or liability		<u>178,615</u>	<u>165,254</u>
Total net assets		<u>178,615</u>	<u>165,254</u>
The funds of the charity			
Restricted funds	16		
Restricted income funds		43,109	72,462
		<u>43,109</u>	<u>72,462</u>
Unrestricted funds	16		
General funds		55,997	21,584
Designated funds		79,509	71,208
		<u>135,506</u>	<u>92,792</u>
Reserves	16		
Total funds		<u>178,615</u>	<u>165,254</u>

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

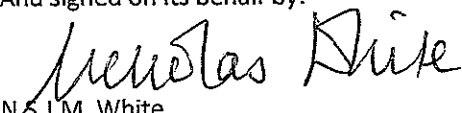
For the year ended 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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 18 December 2024

And signed on its behalf by:


N.S.J.M. White
Trustee
18 December 2024

3 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.

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.

Notes to the Accounts

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.

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 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	792	126	918
Charitable activities	82,083	144,689	226,772
Other trading activities	2,235	-	2,235
Investments	101	-	101
Other	343	12,060	12,403
Total	85,554	156,875	242,429
Expenditure on:			
Charitable activities	2,048	72,140	74,188
Other	90,621	51,142	141,763
Total	92,669	123,282	215,951
Net income	(7,115)	33,593	26,478
Transfers between funds	(3,513)	3,513	-
Net income before other gains/(losses)	(10,628)	37,106	26,478
Other gains and losses:			
Net movement in funds	(10,628)	37,106	26,478
Reconciliation of funds:			
Total funds brought forward	103,420	35,356	138,776
Total funds carried forward	92,792	72,462	165,254

4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Donations	975	2,370	3,345	918
	<u>975</u>	<u>2,370</u>	<u>3,345</u>	<u>918</u>

5 Income from charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Project grants	135,991	99,792	235,783	176,898
Respect festival	-	-	-	49,874
	<u>135,991</u>	<u>99,792</u>	<u>235,783</u>	<u>226,772</u>

6 Income from other trading activities

	Total 2024	Total 2023
	£	£
Training & consultancy	-	2,235
	<u>-</u>	<u>2,235</u>

7 Income from investments

	Unrestricted	Total 2024	Total 2023
	£	£	£
Bank interest received	206	206	101
	<u>206</u>	<u>206</u>	<u>101</u>

8 Other income

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Reimbursements	-	-	-	350
Other income	2,405	330	2,735	12,053
	<u>2,405</u>	<u>330</u>	<u>2,735</u>	<u>12,403</u>

9 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Workshops, activities and catering costs	3,518	22,727	26,245	16,804
Project grants	600	-	600	-
Respect festival	-	-	-	47,384
Misc charitable activities	-	11,750	11,750	10,000
<i>Governance costs</i>				
	<u>4,118</u>	<u>34,477</u>	<u>38,595</u>	<u>74,188</u>

Notes to the Accounts

10 Other expenditure

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
30th birthday party costs	8,686	686	9,372	-
Employee costs	87,574	51,172	138,746	117,852
Motor and travel costs	3,061	1,250	4,311	1,165
Premises costs	9,765	4,267	14,032	6,505
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	851	-	851	802
General administrative costs	14,004	3,238	17,242	12,032
Legal and professional costs	5,558	1	5,559	3,407
	<u>129,500</u>	<u>60,613</u>	<u>190,113</u>	<u>141,763</u>

11 Net income before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	851	802

12 Staff costs

	2024	2023
Salaries and wages	136,878	117,268
Pension costs	489	520
	<u>137,367</u>	<u>117,788</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 2023	65,843	65,843
Additions	1,473	1,473
At 31 March 2024	<u>67,316</u>	<u>67,316</u>
Depreciation and impairment		
At 1 April 2023	61,750	61,750
Depreciation charge for the year	851	851
At 31 March 2024	<u>62,601</u>	<u>62,601</u>
Net book values		
At 31 March 2024	<u>4,715</u>	<u>4,715</u>
At 31 March 2023	<u>4,093</u>	<u>4,093</u>

Notes to the Accounts

14 Debtors

	2024	2023
	£	£
Trade debtors	350	2,250
Other debtors	1,888	1,888
Prepayments and accrued income	1,472	7,490
	<u>3,710</u>	<u>11,628</u>

15 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Trade creditors	591	4,214
Other taxes and social security	2,161	-
Other creditors	4,169	3,507
Accruals	856	856
Deferred income	1,000	1,000
	<u>8,777</u>	<u>9,577</u>

16 Movement in funds

	At 1 April 2023	incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 31 March 2024
		£	£	£	£
Restricted funds:					
Restricted income funds:					
Small General Restricted Funds	11,776	21,907	(14,018)	(9,941)	9,725
Ukraine	1,728	19,000	(19,447)	-	1,281
Destitution	10	80	15	-	105
Victim Support	31,224	20,000	(19,340)	-	31,884
Community Integration Fund	-	12,000	(11,540)	(345)	115
Contain Outbreak management fund	7,211	-	(787)	(6,424)	-
Lloyds bank foundation	259	-	-	(259)	-
Rank 22/23 - 23/24	20,254	29,505	(29,973)	(19,786)	-
Total	72,462	102,492	(95,091)	(36,755)	43,109
Unrestricted funds:					
General funds	21,584	68,524	(70,866)	36,755	55,997
Designated funds:					
Devon Advocacy Service	-	5,677	-	-	5,677
Equality and Diversity	-	4,500	(1,997)	-	2,503
RISS	71,208	60,876	(60,755)	-	71,329
Total	71,208	71,053	(62,752)	-	79,509
Total funds	165,254	242,069	(228,708)	-	178,615

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

Notes to the Accounts

Contain Outbreak management fund	These funds are restricted and must be used in accordance with the grant/money received.
Lloyds bank foundation	These funds are restricted and must be used in accordance with the grant/money received.
Rank 22/23 - 23/24	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	4,715	-	4,715
Net current assets	165,739	8,161	173,900
	<u>170,454</u>	<u>8,161</u>	<u>178,615</u>

18 Reconciliation of net debt

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash and cash equivalents	159,110	19,857	178,967
	<u>159,110</u>	<u>19,857</u>	<u>178,967</u>
Net debt	<u>159,110</u>	<u>19,857</u>	<u>178,967</u>

19 Commitments

Operating lease commitments

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

	2024	2024	2023	2023
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£

Operating leases with expiry date:

Pension commitments

	2024	2023
	£	£
The pension cost charge to the company amounted to:	<u>489</u>	<u>520</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 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies				
Donations	975	2,370	3,345	918
	<u>975</u>	<u>2,370</u>	<u>3,345</u>	<u>918</u>
Charitable activities				
Project grants	135,991	99,792	235,783	176,898
Respect festival	-	-	-	49,874
	<u>135,991</u>	<u>99,792</u>	<u>235,783</u>	<u>226,772</u>
Other trading activities				
Training & consultancy	-	-	-	2,235
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,235</u>
Investments				
Bank interest received	206	-	206	101
	<u>206</u>	<u>-</u>	<u>206</u>	<u>101</u>
Other				
Reimbursements	-	-	-	350
Other income	2,405	330	2,735	12,053
	<u>2,405</u>	<u>330</u>	<u>2,735</u>	<u>12,403</u>
Total income and endowments	139,577	102,492	242,069	242,429
Expenditure on:				
Charitable activities				
Workshops, activities and catering costs	3,518	22,727	26,245	16,804
Project grants	600	-	600	-
Respect festival	-	-	-	47,384
Misc charitable activities	-	11,750	11,750	10,000
	<u>4,118</u>	<u>34,477</u>	<u>38,595</u>	<u>74,188</u>
Total of expenditure on charitable activities	4,118	34,477	38,595	74,188
Other expenditure				
30th birthday party costs	8,686	686	9,372	-
	<u>8,686</u>	<u>686</u>	<u>9,372</u>	<u>-</u>
Employee costs				
Salaries/wages	85,706	51,172	136,878	117,268
Pension costs	489	-	489	520
Staff training	1,379	-	1,379	-
Temporary staff	-	-	-	64
	<u>87,574</u>	<u>51,172</u>	<u>138,746</u>	<u>117,852</u>
Motor and travel costs				

Plymouth & Devon Racial Equality Council
Detailed Statement of Financial Activities

Travel and subsistence	3,061	1,250	4,311	1,165
	<u>3,061</u>	<u>1,250</u>	<u>4,311</u>	<u>1,165</u>
Premises costs				
Rent	9,765	4,267	14,032	6,156
Rates	-	-	-	349
	<u>9,765</u>	<u>4,267</u>	<u>14,032</u>	<u>6,505</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Fixtures, fittings and equipment	851	-	851	802
Bad debts	-	-	-	200
Bank charges	172	4	176	156
Equipment leasing and hire charges	629	-	629	1,615
Equipment repairs and maintenance	3,457	315	3,772	366
General insurances	2,621	-	2,621	2,258
Postage and couriers	28	-	28	19
Software, IT support and related costs	2,502	488	2,990	2,283
Stationery and printing	639	-	639	619
Sundry expenses	40	2,431	2,471	-
Telephone, fax and broadband	3,916	-	3,916	4,516
	<u>14,855</u>	<u>3,238</u>	<u>18,093</u>	<u>12,834</u>
Legal and professional costs				
Accountancy and bookkeeping	1,725	-	1,725	1,620
Consultancy fees	3,700	-	3,700	1,490
Solicitor's fees	133	1	134	35
Other legal and professional costs	-	-	-	262
	<u>5,558</u>	<u>1</u>	<u>5,559</u>	<u>3,407</u>
Total of expenditure of other costs	<u>129,500</u>	<u>60,613</u>	<u>190,113</u>	<u>141,763</u>
Total expenditure	<u>133,617</u>	<u>95,091</u>	<u>228,708</u>	<u>215,951</u>
Net gains on investments	-	-	-	-
	<u>5,959</u>	<u>7,402</u>	<u>13,361</u>	<u>26,478</u>
Net income	<u>5,959</u>	<u>7,402</u>	<u>13,361</u>	<u>26,478</u>
Transfers between funds	36,755	(36,755)	-	-
Net income before other gains/(losses)	<u>42,714</u>	<u>(29,353)</u>	<u>13,361</u>	<u>26,478</u>
Other Gains	-	-	-	-
	<u>42,714</u>	<u>(29,353)</u>	<u>13,361</u>	<u>26,478</u>
Net movement in funds	<u>42,714</u>	<u>(29,353)</u>	<u>13,361</u>	<u>26,478</u>
Reconciliation of funds:				

Plymouth & Devon Racial Equality Council
Detailed Statement of Financial Activities

Total funds brought forward	92,792	72,462	165,254	138,776
Total funds carried forward	<u>135,506</u>	<u>43,109</u>	<u>178,615</u>	<u>165,254</u>