CUMBRIA DEVELOPMENT EDUCATION CENTRE

England & Wales · Charity number 1156649

Details

Other names	CUMBRIA DEVELOPMENT EDUCATION CENTRE 1, CDEC 1
Status	Registered
Legal form	CIO
Registered	2014-04-11
Register	View on the Charity Commission register

Contact

Address	Cdec Low Nook Rydal Road Ambleside Cumbria LA22 9BB
Phone	015394 31602
Email	office@cdec.org.uk
Website	www.cdec.org.uk

Activities

Objects: TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE SUBJECT OF WORLD DEVELOPMENT MATTERS IN PARTICULAR BUT NOT EXCLUSIVELY BY PROVIDING RESOURCES AND SERVICES TO SECONDARY AND PRIMARY SCHOOLS IN CUMBRIA WHICH RELATE TO THE HISTORICAL, SOCIAL, GEOGRAPHICAL, ECONOMIC, ENVIRONMENTAL AND OTHER ASPECTS OF WORLD DEVELOPMENT MATTERS.

Activities: CDEC PROVIDES TEACHING RESOURCES, PROFESSIONAL DEVELOPMENT AND TRAINING FOR SCHOOLS AND COMMUNITY GROUPS IN CUMBRIA. THIS INCLUDES GLOBAL CITIZENSHIP, SCHOOL LINKING, MULTICULTURAL EDUCATION, OUTDOOR LEARNING, CHALLENGING PREJUDICE AND RACISM, CRITICAL THINKING AND ENQUIRY.

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Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Cumbria
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£239,896	£260,980	-	-
2024-03-31	£362,391	£301,122	-	-
2023-03-31	£385,257	£401,219	-	-
2022-03-31	£332,005	£271,232	-	-
2021-03-31	£232,046	£234,013	-	-

Trustees

Name	Role	Appointed
ANNE MYERS		2014-02-21
Gary Newman		2014-06-16
James Connolly		2021-02-03
Juliet Jean Whitley		2020-01-22
MASON MINNITT		2014-02-21
MRS JEN JACKSON		2014-02-21
Michelle Barker		2022-04-19
Murray Saunders		2014-06-16
PETER BATTY		2014-02-21

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CUMBRIA DEVELOPMENT EDUCATION CENTRE

England & Wales - Charity number 1156649

Accounts

Charity registration number 1156649 (England and Wales)

CUMBRIA DEVELOPMENT EDUCATION CENTRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

CUMBRIA DEVELOPMENT EDUCATION CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P Batty Mrs J Jackson Mr M Minnitt Mrs A Myers Mr G Newman Prof M Saunders (Chair from January 2025) Mrs J J Whitley Mr J Connolly Mrs M Barker
Charity number (England and Wales)	1156649
Principal address	Low Nook Rydal Road Ambleside Cumbria LA22 9BB
Independent examiner	Darren Little FCA Saint & Co Chartered Accountants The Old Police Station Church Street Ambleside Cumbria LA22 0BT

CUMBRIA DEVELOPMENT EDUCATION CENTRE

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CUMBRIA DEVELOPMENT EDUCATION CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Charity's aims

The object of Cumbria Development Education Centre (CDEC) is to advance the awareness and education of the public in the subject of world development matters. In particular, our aim is to provide resources and services to secondary and primary schools in Cumbria, as well as to our wider public of beneficiaries, relating to the historical, social, geographical, economic, environmental and other aspects of global citizenship.

Vision and priorities

Our vision is for young people and those in the wider Cumbrian community to have the skills and confidence to be able to face the challenges of today, to develop understanding and respect for other people and places, and to make informed choices that have a positive impact on society and the world around them. Our aspiration is to support Cumbria in becoming a beacon of global citizenship.

To this end we have three strategic priorities or objectives – for CDEC to

- Play a leading role in the development of global citizenship as central to the thinking and practice of all schools in Cumbria
- Play a coordinating and facilitating role in building a collaboration of organisations committed to work towards a fairer and sustainable world
- Develop a sustainable organisation which can continue to provide and contribute to the above vision

Summary of the main activities in relation to these objects

In pursuance of these aims and this vision, CDEC:

- works with educational institutions, young people, teachers, community and other third sector groups and the private sector to develop the skills and confidence to become global learners/citizens
- provides training courses for teachers/leaders in schools and other educational or community settings, for example on global citizenship in the curriculum, Climate Curriculum and Philosophy for Children
- creates resources, such as study materials and mobile exhibitions, and uses other mechanisms, such as teacher networks and social media, to facilitate education in global matters
- delivers projects that focus on addressing social, racial and environmental injustice
- provides materials for loan to support education for global citizenship, for example resource boxes for schools
- liaises with other organisations in the UK and abroad and develops wide-ranging partnerships to further CDEC's purpose, for example in delivering joint projects or influencing national policy

Public benefit

Our organisation is for the benefit of the general public and, more specifically, for educators and learners in formal and non-formal educational settings, but with no restrictions on who can benefit from our services. In line with the Charity Commission's general guidance on public benefit, the purpose of the summary below of CDEC's main achievements during the past year is to demonstrate the difference that our work is making to the beneficiaries we serve. Given the nature of our work, this is not always easily measurable; however, the trustees believe that it is through the application of our values to our aims as a charity, with due attention to risk assessment and management, that we are able to make a deep and lasting impact on the awareness and education of the public in world development matters.

Achievements and performance

Significant activities and achievements against objectives

Main achievements in 2024/25

A key vehicle for achieving our strategic objectives is project delivery and collaborations. In the last twelve months we have again been very active in pursuance of our aims.. We moved into year 2 of delivery of our Welcoming the Stranger arts-based project and our Blue Influencer's nature and environment project. Delivery also continued of our Climate Leaders and Care Leavers projects. All focus on weaving in the golden thread of global learning to empower and sensitise young people as active global citizens. We have also worked with Cumbria CVS to support delivery of the South Lakes Poverty Truth Commission.

Over the past 12 months we have grown some existing projects by securing additional funding: in particular our Climate Leaders project, which focuses on supporting young people (individually or through their schools/ youth groups) to develop social action projects that shine a light on what we can do locally for global impact to address the climate crisis. A highlight this year was the Connected Cumbria exhibition which showcased local organisations who are working to build a fair and more sustainable world.

Ultimately, however, CDEC can be of no public benefit at all if we do not nurture our **sustainability as an organization**. To this end, in addition to diversifying and consolidating our funding streams, we have worked to:

- continue expanding our social capital through the relationships we build with organisations and individuals in all sectors who share our values and priorities, and with whom we seek to collaborate
- nurture specific partnerships with organisations who contract us to support them in achieving their goals as well as with their general admin and events programmes
- grow our capacity to deliver an increasingly diverse programme of our own through our core staff, our associates and volunteers, with the resources to respond nimbly to events locally, nationally and globally, as well as by drawing on new and accessible ways of convening and delivering events and programmes
- develop more effective ways of evaluating our impact such that they inform future priority setting and decision making

Our work needs to be underpinned by robust **governance** and over the past year we have taken important steps to strengthen this. In particular we have

- continued to refine our systems for reporting and accountability through our quarterly reports to the Board
- created and are now using a 4 Cs Framework (Compassion; Collaboration/Connection; Citizenship; Critical Thinking) for planning, reflection and evaluation in every aspect of our work.
- ensured that our rolling policy review process is properly implemented and up to date
- responded to and inspected Charity Commission guidance as it is released
- managed the Board succession process so that there is a full and healthy turnover of trustees in executive roles over a planned eighteen month period

The difference that our work has made for its beneficiaries during the year

CDEC's 'public', as referred to in its charitable object, constitute its main beneficiaries. These are:

- Children and young people
- Teachers and school communities
- Students in higher education
- Other local organisations and groups
- The wider national and international network of global educators

In addition to the summaries which follow, benefit and impact from our work is carefully evaluated and reported in project reviews and quarterly reports on an open and regular basis, which need no repetition in detail here.

Children and young people
Schools remain our primary constituency, and children and young people continue to benefit from our work in a range of ways including:

- a curriculum that is enriched through teaching methods which challenge their thinking and encourage them to take responsibility for their own life choices, as well as resources that inform this approach
- greater awareness of the world they live in, their local context as well as the wider world, the connections between the two and their role as global citizens
- the skills to engage with this environment, which empower them to make choices that affect their lives and the lives of others
- opportunities to run and participate meaningfully in events that both broaden awareness and give young people a voice

Examples of this in 2024-25 are our continued collaboration with Futureproof Cumbria and others to facilitate the Youth Climate Summit, our connection with the Morecambe Bay Curriculum project, as well as PLACE, (Paths to Leadership: Active Community Engagement), our youth climate action project with Westmorland and Furness Council.

Teachers and school communities
Our emphasis in working with teachers continues to be not just on how global citizenship matters but also on how it can be integrated into the mainstream business of the classroom and the school's wider curriculum. The positive difference we have continued to make is in four main ways:

- by developing teacher expertise: through offering training opportunities, both online and face to face, and through pedagogical approaches such as Philosophy for Children (P4C) to support teachers in empowering young people to become more resilient learners and active, compassionate global citizens of the future
- by improving and developing our bank of materials on different aspects of global citizenship, and customizing them for use in the changing circumstances created by the pandemic. For example, we share resources regularly for teachers to use with pupils on social media and through our newsletter; and we have continued to update our resource boxes and look for ways to keep them relevant and make them easily accessible to teachers
- by putting teachers and schools in touch with each other through our network of subscribing schools and the programmes we run: the difference this makes is not simply to reassure schools that they do not stand alone in taking the global citizenship agenda seriously; it also contributes significantly to the growth of a stronger regional collective of educators who are committed to the same set of educational values, priorities and practices.
- by helping to strengthen the links between schools and local communities and working in partnership with other community organisations in Cumbria, such as Lakeland Arts, Manchester Metropolitan University, Cumbria Sustainability Network, Westmorland and Furness Council Community Cohesion group, Cumbria Biodiversity Data Centre and Futureproof Cumbria.

Students in higher education
We have links with the HE sector, for example through Lancaster University, One Cumbria and the University of Cumbria. We have established collaborative links with Kendal College of Further Education.

In the past year we have delivered training courses within Initial Teacher Education through One Cumbria and the University of Cumbria. We are still seeking ways to give undergraduate and postgraduate students the opportunity to contribute their voice to the development of our practice.

Other local organisations and groups
Investing in building wider alliances and partnerships with organisations across the spectrum of the business community, the voluntary sector and other areas of public life (we call this building social capital) continues to be central to our strategic thinking. We have a longstanding partnership with the Cumbria Fair Trade Network and our connections with the diverse third sector in the region have strengthened through active engagement with Anti-Racist Cumbria, Carlisle One World Centre, Furness Multicultural Community Forum, Futureproof Cumbria and others. We are working with the Office of the Lord Lieutenant of Cumbria and the University of Cumbria on ways to strengthen civil society and with Cumbria CVS in co-facilitating the South Lakes Poverty Truth Commission.

The difference we are able to make is broadly threefold:

- linking these other agencies to the key constituency of schools in progressing our shared agenda
- sharing our methodology of enquiry based learning to engage young people and learners of all ages
- supporting (and in some cases undertaking) the evaluation of programmes in terms of the benefits they bring

The impact of partnership working in this way is potentially great in helping to build Cumbria as a beacon of global citizenship.

The wider national and international network of global educators
CDEC's primary remit is to serve the people of Cumbria and an important aspect of the benefit we contribute is to locate our approach in the wider national and international context and community of global educators. We continue to play an influential role in relevant national networks such as The Global Learning Network (formerly the Consortium of Development Education Centres) and the Our Shared World Consortium – for example in contributing to writing *The Case for Global Learning* as well as helping to organise events and conferences. This brings benefit:

- to a wider public through our facilitation of and contribution to the activities of national consortia as well as the linking up for maximum impact of training and resource provision across the country
- to CDEC's local beneficiaries by connecting them to the broader context and giving a platform for the sharing of local excellent practice on a wider stage.
- to CDEC itself in the re-evaluation of our entire approach to supporting our own public in the light of lessons to be learned from the recent pandemic

Conclusion
In the current political and funding climate, many third sector organisations are facing enormous challenges simply to survive. As this report seeks to demonstrate, CDEC has come through another demanding year not simply surviving but thriving – and the outlook going forward is very encouraging. We believe that our work in playing a leading role in the development of global citizenship as central to educational thinking in Cumbria is of great importance and of high value to the people of Cumbria, especially its young people. It has never mattered more.

It only remains for me to express my sincere gratitude and appreciation for the hard work and commitment shown by all staff, trustees, associates, volunteers and Vice Presidents to CDEC's work.



Murray Saunders, Chair July 2025

Fundraising practices

CDEC continues to strengthen it's finance policies: a fundraising policy is now firmly in place. In addition to the Trustees setting the criteria and monitoring any fundraising activities it also ensures that CDEC's reputation and assets are protected and that the impact of any such fundraising on donors, supporters and the public are fully considered. Any fundraising carried out on behalf of CDEC will be within a system which ensures that it remains in CDEC's best interests and in line with its ethical policy. In addition, CDEC continues to implement the policy through a rolling three year fundraising strategy and plan.

Financial review

Review of financial position of the charity

The financial landscape around the charity sector and, more specifically that of global learning, continues to be challenging. Despite this, CDEC has benefited from improved support from funders for climate-based work with young people as well as the financial stability generated by the long-term project, Welcoming the Stranger, which focuses on building strong communities.

During this year, CDEC has also continued to extend the range of organizations with whom it collaborates and, in the process, has successfully broadened its scope to include, for example, more arts-based projects. This forward-looking and imaginative approach has enabled CDEC to consider and bid for a wider range of project funding than it might have in past years. It is to be hoped that this approach will continue to yield results and contribute to the strategic aim of sustainability for the organization into the next few years.

Several projects for which CDEC receives funding are due to finish at the end of 2025 or early in 2026. Trustees are very aware of the need to secure further funding streams for next year and beyond. They consider that the Director and staff are doing all they can to explore potential new possibilities and to extend current project funding where possible. The planned scaling up of the annual Youth Climate Summit and the launch of the associated Beacon Awards are good examples of this work.

The underlying financial position of the charity has strengthened over the past year, largely due to the successful efforts of the Director and staff in securing contracted work and delivering training outside restricted project funding. Contracted work with the Poverty Truth Commission and Natural England amongst others, for example, realized £57,708 against a budget prediction of only £15,220. This income has enabled a further reduction in the unrestricted deficit and more flexibility in planning for staffing and delivery of projects. Trustees continue to work towards the long-term goal of increasing reserves to provide a financial cushion for any future challenges.

Strenuous efforts have been made to restore school membership levels back to those enjoyed pre-Covid. Although these numbers are still lower than then, there has been some success in encouraging clusters of schools who taking part in training to join as members. Marketing of courses for teachers has not been easy as, in the current financial climate, schools are looking to reduce their costs wherever they can.

As with all organizations, CDEC has again been affected by inflation and rising costs, notably to its rental of office space in Ambleside. The Director and trustees are considering other solutions, including the move to hybrid or remote working at some point in the next financial year. This will help operating costs to be kept to a minimum moving forward.

Cashflow has been carefully monitored and, as a result, the financial year was completed with none of the pinch points experienced in previous years. The multi-year nature of projects, alongside successful fundraising bids and new contracted work has led to year end fund balances of £89,771. The main highlight is that free unrestricted reserves are now in positive position at £15,727.

Going concern

The Trustees and staff continue to actively seek ways of increasing unrestricted income. This includes attracting more schools to become members, utilising national strategies such as the Sustainability Strategy announced by the government in 2023. This has encouraged clusters of schools to access training and sign up as members. Funds have been/are being raised to enable a number of new projects to be rolled out during the year. The Trustees are examining the core roles within the organisation with a view to developing a communications post to raise our profile.

The Trustees continue to monitor income and expenditure on a regular basis. With new project funding coming on stream the need to keep a careful watch on the workload of staff and the way tasks are allocated is something the trustees are conscious of and are actively monitoring.

Although restricted income does not strictly 'belong' to CDEC it does contribute to the employment of staff and the renting of premises. The Trustees, therefore, intend to strongly pursue the search for funding for new projects, while at the same time applying for grants for unrestricted use. We are confident that a considerable sum of money will be raised in this way during the year.

Over the last three years the Trustees have implemented a number of strategies to try and strengthen CDEC, although this has been hampered by the fallout from the pandemic. The Trustees have instituted a rolling long-term financial plan and budgeting is now done not only on an annual basis, but also in the context of this financial plan. In conjunction with this is a three year fundraising strategy which informs planning and which is under regular review. The Trustees and staff, also, have been growing CDEC's social capital by developing relationships and working with a range of different individuals and organisations across sectors. The purpose of this partnering approach is partly to support the work of others by bringing to it our expertise and partly to make a wider resource available to our own public, as outlined. The Trustees believe this strategic approach is critical to ensuring CDEC's long term future. While it takes time to show results, the Trustees are confident that it will not only ensure CDEC's short term survival but will also enable CDEC to become a more resilient and sustainable organisation over time.

Reserves policy

CDEC's Reserves Policy has been reviewed on the basis that it is important that CDEC is able to maintain its staff and core work. CDEC thus seeks to achieve unrestricted reserves to an amount sufficient to pay the existing staff team for three months. The reserves level will be increased through the accumulation of unspent service income where possible. If a funding shortfall occurs, the trustees shall identify the core staff from the existing team, and direct attention to fundraising. If the reserves level exceeds that which the Trustees deem to maintain staffing and cover future redundancy commitments, then the reserves will be used to promote the development of CDEC's work. This policy was included within the CDEC Finance Policy and was given renewed approval at the Trustee meeting in March 2023.

Principal funding sources

Major funders:

Paul Hamlyn Foundation
The Ernest Cook Trust
Cumbria Community Foundation

Together with:
Subscriptions
Donations
Service Income

Smaller sums continue to be important to CDEC in providing unrestricted funds to support those aspects of our work which are not covered by major grants.

Principal financial management policies adopted

The financial position is reported regularly by both the Treasurer and the Director to the Executive Committee and to the Trustees at Full Board meetings. In addition, we carried out the Charity Commissions 'Internal Financial Controls Checklist' to ensure that our procedures and systems were compliant. The Trustees were reassured to see that this was the situation.

The financial systems are managed by our director, with support from a freelance finance manager and CDEC's admin and finance officer. Saint & Co continue to act as independent examiners for our accounts, preparing the accounts for the AGM, including all paperwork relating to registering the annual return with the Charity Commission.

In addition, Saint & Co has operated the payroll system on CDEC's behalf, calculating payments, tax and other deductions at a cost of £144 per quarter. CDEC's Director sets up the salary payment to staff and HMRC via BACS transfer. A file is kept in the CDEC office which the treasurer monitors and signs regularly. Other small payments can be made from within the centre using a debit card, statements for which are monitored and signed by the treasurer as required by our financial policy.

Plans for future periods

Looking ahead to the 2025-26 Budget

We have a full budget set out for the year ahead, with a total allocated to each spending category under each project line. We continue to use QuickBooks software where all income and expenditure is budgeted. This means that we can track spending against budgets on a quarterly basis. In addition, cashflow is updated on a monthly basis so it can be linked clearly with budget expectations. The Trustees and all the staff are aware of the need to focus attention on attracting extra funding and grants both restricted and unrestricted, as detailed in the three year financial overview and fundraising strategy. This will be closely monitored throughout the year by the Executive Committee and proposals taken to the full Board of Trustees. The question of whether or not CDEC is likely to remain a going concern has been carefully considered by the Trustees. Although the last few years have been extremely challenging, recent funding promises and the development of new projects means that the Trustees are cautiously optimistic that CDEC will continue to operate successfully. The Trustees are aware, also, of the current economic situation and will continue to consider carefully how this could affect CDEC's activities and income.

Structure, governance and management

Governing document

This is the Foundation model constitution of a Charitable Incorporated Organisation (whose only voting members are its charity trustees). It was approved by the Board of Trustees on 27 January 2014 to take effect when CDEC became a Charitable Incorporated Organisation on 11th April 2015.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr P Batty
Mrs J Jackson
Mr M Minnitt
Mrs A Myers
Mr G Newman
Mr C Riches (Resigned 30 June 2024)
Prof M Saunders (Chair from January 2025)
Mrs J J Whitley
Mr J Connolly
Mrs M Barker

Recruitment and appointment of trustees

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

As recommended by the Charity Commission, (CC-F4 CC30) potential Trustees will have the opportunity, within the boundaries of confidentiality pertaining to such communication and documentation, to

- hold informal meeting/s with key trustees and the Director of CDEC
- attend a Board of Trustees meeting

and to receive:

- a copy of 'The Essential Trustee' (CC3)
- CDEC's Strategic Objectives
- copies of recent CDEC newsletters

Apart from the first charity trustees, every trustee must be nominated by members and appointed for a term of three years at a properly convened Board meeting.

Organisational structure

The ultimate responsibility for every aspect of the Charity's operation lies with the Trustees.

All powers and decision making will be exercised by the full Board at a quorate meeting through resolution by a proposer and a seconder and by a simple majority of members present and voting. In the event of an equal number of votes being cast for and against a resolution, the Chair of the meeting will have one casting vote, even if the Chair has already voted on the resolution.

The Board may appoint standing committees.
The Board may, from time to time, form committees or other working groups which, when they are formed, must be:

- Either time limited to a specific date
- Or limited to a specific project or task which will have a finite conclusion but which may not have a pre-determined finish date.

The Board may delegate specific powers and authority variously to the Chair and to the Director and others as decided. These delegated powers will be reviewed annually by the Board.

Powers delegated to the Chair

- Line management of Director
- Power to act on an issue - as specified by Board
- Emergency expenditure between meetings, outside agreed budget
- Power to support Director in external negotiations
- Approval of grant applications
- Approval of pursuit of new opportunities
- Staffing issues: e.g. grievance and disciplinary, 'emergency cover'
- Board discipline and appraisal

Powers delegated to Director

- Developing a programme of activities for approval
- Day to day management of the organisation
- Drafting policies and procedures
- Producing medium/long term plans for approval
- Monitoring all aspects of plan implementation
- Ensuring compliance with the law
- Implementing employment policies and procedures
- Appointing staff

In addition, an Executive Committee shall meet as necessary to make decisions and to consider the running of the organisation between meetings of the Board of Trustees. The quorum for a meeting shall be 3.

The membership of the Executive Committee shall be the officers of the Board of Trustees, namely the Chair, Vice Chair, Treasurer, Secretary. The Director shall attend as a non-voting member.

The Board of Trustees empowers an Executive Committee to take decisions, to be ratified as soon as is reasonably practicable by the Board regarding the general running of the charity. The Executive Committee may make recommendations to the Board regarding all other matters.

The Executive Committee may invite other members of the Board of Trustees to attend as co-opted members for specific items: co-opted members shall not have a vote.

Induction and training of trustees

As recommended by the Charity Commission, (CC-F4 CC30), newly appointed/elected Trustees will

- receive a formal letter of welcome from the Chair of the Board
- have the opportunity to meet with the Chair and Director to discuss their induction needs
- have the opportunity to shadow one of the Global Educators
- have access to the following documents for reference:

  * CDEC's constitution/governing document
  * CDEC's Annual Report and Accounts
  * Minutes of the 3 most recent Board of Trustees' meetings
  * Minutes of last AGM
  * the names and contact details for the Board of Trustees
  * copies of all relevant CDEC policies e.g. Safeguarding, Payment to Trustees
  * have a formal discussion with the Chair towards the end of their probationary period to review the extent to which expectations on both sides have been fulfilled.

Other matters

Development

Beyond induction and the requirements of the Board Rules (section 1.6), Trustee development is grounded largely in self-led learning activities, complemented when appropriate by externally facilitated training or development events. These could include:

- regular **Trustee meetings** in which the agenda may be shared between standing and business items on the one hand and a development topic for in-depth discussion
- occasional **development days** or half-days focused on a specific issue of relevance to all Trustees such as a contemporary approach to the governance of CDEC
- **involvement in specific aspects of CDEC's work** alongside staff or other Trustees, such as project delivery, bid-writing, fund raising, stakeholder engagement etc (normally on an unpaid basis unless specially sanctioned by the Board)
- **training** in areas of specific Trustee responsibility such as charity and employment law, health and safety, finance etc
- **annual/bi-annual one-to-one peer conversations** using a common framework

Major risks to which the charity is exposed

The major risks to which the charity is exposed are fixed term project funding and foreign exchange rate fluctuation.

The trustees' report was approved by the Board of Trustees.

Prof M Saunders (Chair from January 2025)
Trustee

15 July 2025

CUMBRIA DEVELOPMENT EDUCATION CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CUMBRIA DEVELOPMENT EDUCATION CENTRE

I report to the trustees on my examination of the financial statements of Cumbria Development Education Centre (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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.

Darren Little FCA
Saint & Co Chartered Accountants
The Old Police Station
Church Street
Ambleside
Cumbria
LA22 0BT
Date: 04 September 2025

CUMBRIA DEVELOPMENT EDUCATION CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	5,104	-	5,104	6,673	-	6,673
Charitable activities	4	52,604	182,188	234,792	51,501	304,218	355,719
Total income		57,708	182,188	239,896	58,174	304,218	362,392
Expenditure on:							
Charitable activities	5	37,993	222,987	260,980	54,869	246,255	301,124
Total expenditure		37,993	222,987	260,980	54,869	246,255	301,124
Net income/(expenditure) and movement in funds		19,715	(40,799)	(21,084)	3,305	57,963	61,268
Reconciliation of funds:							
Fund balances at 1 April 2024		(3,988)	114,843	110,855	(7,293)	56,880	49,587
Fund balances at 31 March 2025		15,727	74,044	89,771	(3,988)	114,843	110,855

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CUMBRIA DEVELOPMENT EDUCATION CENTRE

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	**12**	3,223		14,086	
Cash at bank and in hand		95,174		101,866	
		98,397		115,952	
Creditors: amounts falling due within one year	**13**	(8,626)		(5,097)	
Net current assets			89,771		110,855
The funds of the charity					
Restricted income funds	**15**		74,044		114,843
Unrestricted funds	**16**		15,727		(3,988)
			89,771		110,855

The financial statements were approved by the trustees on 15 July 2025

Prof M Saunders (Chair from January 2025)
Trustee

1 Accounting policies

Charity information

Cumbria Development Education Centre is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Low Nook, Rydal Road, Ambleside, Cumbria, LA22 9BB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The Trustees and all the staff are aware of the need to focus attention on attracting extra funding and grants both restricted and unrestricted, as detailed in the three year financial overview and fundraising strategy. This will be closely monitored throughout the year by the Executive Committee and proposals taken to the full Board of Trustees. The question of whether or not CDEC is likely to remain a going concern has been carefully considered by the Trustees. Although the last three years have been extremely challenging, recent funding promises and the development of new projects means that the Trustees are cautiously optimistic that CDEC will continue to operate successfully.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1 Accounting policies **(Continued)**

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Donations and gifts	1,634	3,564
Membership fees	3,470	3,109
	5,104	6,673
Donations and gifts		
Carlisle Diocese	786	1,170
Other donations	848	2,394
	1,634	3,564

4 Income from charitable activities

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£	£	£	£
Project income						
Services provided under contract	-	10,765	10,765	-	5,980	5,980
Charitable grants	-	171,423	171,423	-	298,238	298,238
Contract and service income						
Sale of goods	-	-	-	243	-	243
Services provided under contract	52,584	-	52,584	51,258	-	51,258
Other income	20	-	20	-	-	-
	52,604	182,188	234,792	51,501	304,218	355,719

Performance related grants analysis

	Project income	Contract and service income	Total	Project income
	2025	2025	2025	2024
	£	£	£	£
British Council (Erasmus+ PLACE)	-	-	-	38,466
Westmorland & Furness Council (PLACE-climate action / Climate Leaders)	5,000	-	5,000	99,657
DD McPhail Charitable Settlement (Care Leavers)	22,940	-	22,940	17,205
National Lottery Community Fund (Care Leavers)	18,000	-	18,000	-
Paul Hamlyn Foundation (Welcoming the Stranger)	88,000	-	88,000	88,000
London Borough of Tower Hamlets (Erasmus+ Storysilience)	-	-	-	1,448
Cumbria CF (Welcoming and Resilient Communties / Climate Leaders)	2,000	-	2,000	15,000
Global Link (Migration Stories NW)	-	-	-	3,760
Other grants	35,483	-	35,483	34,702
Other	-	-	-	-
	171,423	-	171,423	298,238

5 Expenditure on charitable activities

	Project expenditure 2025	Contracts and service costs 2025	Total 2025	Project expenditure 2024	Contracts and service costs 2024	Total 2024
	£	£	£	£	£	£
Direct costs						
Staff costs	104,800	21,274	126,074	77,249	26,208	103,457
Rent and rates	6,175	-	6,175	3,088	-	3,088
Transfer to partners	56,046	-	56,046	109,153	3,073	112,226
Freelance associate fees	162	1,564	1,726	3,606	4,275	7,881
Computer hardware, software and licences	1,659	989	2,648	499	-	499
Consumables and supplies	750	-	750	24	28	52
Insurance	1,777	-	1,777	1,572	-	1,572
Staff training and staff expenses	3,096	5,685	8,781	3,638	476	4,114
Travel and transport costs	5,856	1,786	7,642	1,762	203	1,965
Project activities	24,655	6,420	31,075	29,507	20,306	49,813
Other costs	15,358	275	15,633	12,543	-	12,543
	220,334	37,993	258,327	242,641	54,569	297,210
Share of support and governance costs (see note 6)						
Governance	2,653	-	2,653	3,614	300	3,914
	222,987	37,993	260,980	246,255	54,869	301,124
Analysis by fund						
Unrestricted funds	-	37,993	37,993	-	54,869	54,869
Restricted funds	222,987	-	222,987	246,255	-	246,255
	222,987	37,993	260,980	246,255	54,869	301,124

6 Support costs allocated to activities

	2025	2024
	£	£
Governance costs	2,653	3,914
Analysed between:		
Project expenditure	2,653	3,614
Contracts and service costs	-	300
	2,653	3,914

6 Support costs allocated to activities **(Continued)**

	2025	2024
Governance costs comprise:	£	£
Audit fees	1,674	1,592
Legal and professional	979	2,299
Trustees expenses	-	23
	2,653	3,914

7 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,674	1,592

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During the current year no trustees were reimbursed for travel expenses, totalling £0. (2024: Six trustees were reimbursed for travel expenses totalling £23)

9 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	5	4

Employment costs	2025	2024
	£	£
Wages and salaries	118,242	97,923
Social security costs	5,463	3,502
Other pension costs	2,369	2,032
	126,074	103,457

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Transfers

The only transfers made in the year were between designated funds and general unrestricted funds when the designation was no longer required.

12 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	3,169	1,171
Other debtors	54	-
Prepayments and accrued income	-	12,915
	3,223	14,086

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	8,626	5,097

14 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	2,369	2,032

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
Care Leavers Project	2,356	40,940	(27,304)	15,992
Climate Leaders Project	15,091	17,000	(32,419)	(328)
HAF (Summer 2024)	-	4,290	(4,290)	-
Migration Stories NW	-	150	(150)	-
Connecting Communities (UKRI)	7,879	5,483	(13,362)	-
Blue Influencers	15,165	21,217	(20,604)	15,778
Welcoming the Stranger	10,715	88,000	(78,413)	20,302
WFC PLACE	63,637	-	(41,768)	21,869
ZCC Youth Programme	-	5,108	(4,677)	431
	114,843	182,188	(222,987)	74,044

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
Erasmus + PLACE	614	40,032	(40,646)	-
Erasmus + Storysilience	-	1,448	(1,448)	-
Care Leavers Project	12,771	17,205	(27,620)	2,356
Climate Leaders Project	29,629	15,000	(29,538)	15,091
Migration Stories NW	-	6,741	(6,741)	-
Welcoming and Resilient Communities	5,768	-	(5,768)	-
Connecting Communities (UKRI)	8,098	14,702	(14,921)	7,879
Blue Influencers	-	20,233	(5,068)	15,165
Welcoming the Stranger	-	89,200	(78,485)	10,715
WFC PLACE	-	99,657	(36,020)	63,637
	56,880	304,218	(246,255)	114,843

15 Restricted funds

(Continued)

The specific purposes for which funds are to be are applied are as follows:

Blue Influencers: A 3 year project funded by The Ernest Cook Trust. The aim is to work with 60 young people each year to support them to take action to improve the blue spaces in their communities.

Care Leavers Project: Working specifically with young people with care experience to develop their agency, community connections and build skills that give them greater confidence to engage with further education and employment.

Climate Leaders Project: Develop a network of young people across Cumbria who can share their ideas and projects with others as they work to address climate change. The aim is to create a series of resources that young people can access to support them to take action at a local level.

Migration Stories NW: Researching and documenting 100 stories of migration to and from the Northwest of England since the Romans. These stories will be hosted on a custom built website.

Welcoming the Stranger: A 3 year project working with 12 schools in West Cumbria. The purpose is to support the schools to develop their creative approaches to teaching and learning to better support pupil's aspirations, global mindsets and mental health.

PLACE- climate and nature youth led action: The project will primarily focus on how youth-led behaviour change can lead to sustainable, locally informed and agreed actions. Through the PLACE - youth-led climate and nature action project and the wider work of our partners and partnership, young people will be at the centre – leading the change, developing the solutions that work best for their community.

ZCC Youth Programme: Working with Futureproof Cumbria who are leading on the delivery of Zero Carbon Cumbria. CDEC are delivering the youth element of ZCC: working with schools, youth organisations and young people to ensure young people's voices are fed into the design, delivery and outcomes from ZCC

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Civic Society Research / Strengthening Cumbria's Civil Society	2,008	920	(2,932)	4	-
Learning Naturally	-	19,380	(14,953)	(4,427)	-
Poverty truth Commission	2,288	8,850	(8,089)	-	3,049
General funds	(8,284)	28,558	(12,019)	4,423	12,678
	(3,988)	57,708	(37,993)	-	15,727

16 Unrestricted funds **(Continued)**

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Nature based learning contract	11,858	-	(11,858)	-	-
Civic Society Research	-	7,000	(4,992)	-	2,008
Learning Naturally	-	1,920	(1,920)	-	-
Merry Maker Fair	-	5,150	(3,225)	(1,925)	-
Natural England	-	25,428	(20,029)	(5,399)	-
Poverty truth Commission	-	3,300	(1,012)	-	2,288
General funds	(19,151)	15,376	(11,833)	7,324	(8,284)
	(7,293)	58,174	(54,869)	-	(3,988)

The specific purposes for which funds are to be are applied are as follows:

Civic Society Research: A Knowledge exchange project, led by the Office of the Lord Lieutenant and University of Cumbria to develop understanding of what is needed to strengthen civic society

Learning Naturally: A Natural England contract to develop educational resources for Earnse Bay

Natural England: A contract to scope a framework of support that would encourage schools across England to develop more teaching and learning outdoors

Poverty truth Commission: supporting the facilitation of working groups- focused on amplifying the voices of people with lived experience of poverty and influencing services to better support them

17 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 March 2025:			
Current assets/(liabilities)	15,727	74,044	89,771
	15,727	74,044	89,771

17 Analysis of net assets between funds **(Continued)**

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Current assets/(liabilities)	(3,988)	114,843	110,855
	(3,988)	114,843	110,855

18 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

CUMBRIA DEVELOPMENT EDUCATION CENTRE

England & Wales - Charity number 1156649

Accounts

Charity registration number 1156649

CUMBRIA DEVELOPMENT EDUCATION CENTRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

CUMBRIA DEVELOPMENT EDUCATION CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P Batty Mrs J Jackson Mr M Minnitt Mrs A Myers Mr G Newman Mr C Riches Mr M Saunders Mrs J J Whitley Mr J Connolly Mrs M Barker
Charity number	1156649
Principal address	Low Nook Rydal Road Ambleside Cumbria LA22 9BB
Independent examiner	Darren Little FCA Saint & Co Chartered Accountants The Old Police Station Church Street Ambleside Cumbria LA22 0BT

CUMBRIA DEVELOPMENT EDUCATION CENTRE

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CUMBRIA DEVELOPMENT EDUCATION CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Charity's aims

The object of Cumbria Development Education Centre (CDEC) is to advance the awareness and education of the public in the subject of world development matters. In particular, our aim is to provide resources and services to secondary and primary schools in Cumbria, as well as to our wider public of beneficiaries, relating to the historical, social, geographical, economic, environmental and other aspects of global citizenship.

Vision and priorities

Our vision is for young people and those in the wider Cumbrian community to have the skills and confidence to be able to face the challenges of today, to develop understanding and respect for other people and places, and to make informed choices that have a positive impact on society and the world around them. Our aspiration is to support Cumbria in becoming a beacon of global citizenship.

To this end we have three strategic priorities or objectives – for CDEC to

- Play a leading role in the development of global citizenship as central to the thinking and practice of all schools in Cumbria
- Play a coordinating and facilitating role in building a collaboration of organisations committed to work towards a fairer and sustainable world
- Develop a sustainable organisation which can continue to provide and contribute to the above vision

Summary of the main activities in relation to these objects

In pursuance of these aims and this vision, CDEC:

- works with young people, teachers and others to develop the skills and confidence to become global learners/ citizens
- provides training courses for teachers/leaders in schools and other educational or community settings, for example on global citizenship in the curriculum and Philosophy for Children
- creates resources, such as study materials and mobile exhibitions, and uses other mechanisms, such as teacher networks and social media, to facilitate education in global matters
- delivers projects that focus on addressing social, racial and environmental injustice
- provides materials for loan to support education for global citizenship, for example resource boxes for schools
- liaises with other organisations in the UK and abroad and develops wide-ranging partnerships to further CDEC's purpose, for example in delivering joint projects or influencing national policy

Public benefit

Our organisation is for the benefit of the general public and, more specifically, for educators and learners in formal and non-formal educational settings, but with no restrictions on who can benefit from our services. In line with the Charity Commission's general guidance on public benefit, the purpose of the summary below of CDEC's main achievements during the past year is to demonstrate the difference that our work is making to the beneficiaries we serve. Given the nature of our work, this is not always easily measurable; however, the trustees believe that it is through the application of our values to our aims as a charity, with due attention to risk assessment and management, that we are able to make a deep and lasting impact on the awareness and education of the public in world development matters.

Achievements and performance

Significant activities and achievements against objectives

Main achievements in 2023/24

A key vehicle for achieving our strategic objectives is **project delivery** and we have much to be proud of in our work in this area over the last twelve months. This period saw the completion of a number of key programmes, including STORYsilience, PLACE and Green PLACE as well as Virtual Voices in RE – all documented in last year's report. Work has continued in other areas, including

- Migration Stories NW: researching and documenting online 100 stories of migration to and from the Northwest of England since the Romans
- Connecting Communities- People Enabling Change: uncovering how community research networks can contribute to better understanding of wider determinants of health in Cumbrian communities
- Care Experienced Leaders: engaging care leavers in a youth-led process that will build connections and their sense of agency

Major new projects started over the past twelve months include:

- Welcoming the Stranger: developing arts-based approaches and global learning
- Youth Climate Action: building sustainable support networks and social action opportunities to co-create a sustainable and embedded leadership and social action programme focused on actions linked to eco-anxiety, environmental protection, education on sustainability
- Time in Nature: providing Natural England with ideas around how to design, develop and fund a framework of support for schools to engage more in outdoor learning

Ultimately, however, CDEC can be of no public benefit at all if we do not nurture our **sustainability as an organization**. To this end, in addition to diversifying and consolidating our funding streams, we have worked to:

- continue expanding our social capital through the relationships we build with organisations and individuals in all sectors who share our values and priorities, and with whom we seek to collaborate
- nurture specific partnerships with organisations who contract us to support them in achieving their goals as well as with their general admin and events programmes
- grow our capacity to deliver an increasingly diverse programme of our own through our core staff, our associates and volunteers, with the resources to respond nimbly to events locally, nationally and globally, as well as by drawing on new and accessible ways of convening and delivering events and programmes
- develop more effective ways of evaluating our impact such that they inform future priority setting and decision making

Our work needs to be underpinned by robust **governance** and over the past year we have taken important steps to strengthen this. In particular we have

- developed our systems for reporting and accountability with quarterly reports to the Board linked directly to strategic goals and involving the whole staff team in the process
- created and are now using a 4 Cs Framework (Compassion; Collaboration/Connection; Citizenship; Critical Thinking) for planning, reflection and evaluation in every aspect of our work.
- ensured that our rolling policy review process is properly implemented and up to date
- responded to the recent Counter-Terrorism and Security legislation in line with Charity Commission guidance through discussion among trustees as well as with staff, with a view to taking any necessary steps for our documentation and practice
- managed the Board succession process so that there is a full and healthy turnover of trustees in executive roles over a planned eighteen month period

The difference that our work has made for its beneficiaries during the year

CDEC's 'public', as referred to in its charitable object, constitute its main beneficiaries. These are:

- Children and young people
- Teachers and school communities
- Students in higher education
- Other local organisations and groups
- The wider national and international network of global educators

In addition to the summaries which follow, benefit and impact from our work is carefully evaluated and reported in project reviews and quarterly reports on an open and regular basis, which need no repetition in detail here.

Children and young people
Schools remain our primary constituency, and children and young people continue to benefit from our work in a range of ways including:

- a curriculum that is enriched through teaching methods which challenge their thinking and encourage them to take responsibility for their own life choices, as well as resources that inform this approach
- greater awareness of the world they live in, their local context as well as the wider world, the connections between the two and their role as global citizens
- the skills to engage with this environment, which empower them to make choices that affect their lives and the lives of others
- opportunities to run and participate meaningfully in events that both broaden awareness and give young people a voice

Examples of this in 2023-24 are our continued collaboration with Cumbria Action for Sustainability (CAfS) and others to facilitate the Youth Climate Summit, as well as PLACE, (Paths to Leadership: Active Community Engagement), our youth climate action project with Westmorland and Furness Council.

Teachers and school communities
Our emphasis in working with teachers continues to be not just on how global citizenship matters but also on how it can be integrated into the mainstream business of the classroom and the school's wider curriculum. The positive difference we have continued to make is in four main ways:

- by developing teacher expertise: through offering training opportunities, both online and face to face, and through pedagogical approaches such as Philosophy for Children (P4C) to support teachers in empowering young people to become more resilient learners and active, compassionate global citizens of the future
- by improving and developing our bank of materials on different aspects of global citizenship, and customizing them for use in the changing circumstances created by the pandemic. For example, we share resources regularly for teachers to use with pupils on social media and through our newsletter; and we have continued to update our resource boxes and look for ways to keep them relevant and make them easily accessible to teachers
- by putting teachers and schools in touch with each other through our network of subscribing schools and the programmes we run: the difference this makes is not simply to reassure schools that they do not stand alone in taking the global citizenship agenda seriously; it also contributes significantly to the growth of a stronger regional collective of educators who are committed to the same set of educational values, priorities and practices.
- by helping to strengthen the links between schools and local communities and working in partnership with other community organisations in Cumbria, such as Cumbria Family Support, Anti-Racist Cumbria, All Together Communities, Lakeland Arts, Cumbria Biodiversity Data Centre and Cumbria Action for Sustainability, as well as the newly formed unitary authorities in our region

Students in higher education
We have links with the HE sector, for example through Lancaster University and the University of Cumbria.

In the past year we have delivered training courses within Initial Teacher Education at the University of Cumbria. We are still seeking ways to give undergraduate and postgraduate students the opportunity to contribute their voice to the development of our practice.

Other local organisations and groups
Investing in building wider alliances and partnerships with organisations across the spectrum of the business community, the voluntary sector and other areas of public life continues to be central to our strategic thinking. We have a longstanding partnership with the Cumbria Fair Trade Network and our connections with the diverse third sector in the region have strengthened through active engagement with Anti-Racist Cumbria, Carlisle One World Centre, Furness Multicultural Community Forum, CAfS and others. We are working with the Office of the Lord Lieutenant of Cumbria and the University of Cumbria on ways to strengthen civil society and with Cumbria CVS in co-facilitating the South Lakes Poverty Truth Commission.

The difference we are able to make is broadly threefold:

- linking these other agencies to the key constituency of schools in progressing our shared agenda
- sharing our methodology of enquiry based learning to engage young people and learners of all ages
- supporting (and in some cases undertaking) the evaluation of programmes in terms of the benefits they bring

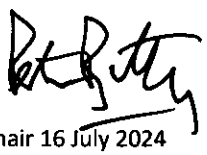
The impact of partnership working in this way is potentially great in helping to build Cumbria as a beacon of global citizenship.

The wider national and international network of global educators
CDEC's primary remit is to serve the people of Cumbria and an important aspect of the benefit we contribute is to locate our approach in the wider national and international context and community of global educators. We continue to play an influential role in relevant national networks such as The Global Learning Network (formerly the Consortium of Development Education Centres) and the Our Shared World Consortium – for example in contributing to writing *The Case for Global Learning* as well as helping to organise events and conferences. This brings benefit:

- to a wider public through our facilitation of and contribution to the activities of national consortia as well as the linking up for maximum impact of training and resource provision across the country
- to CDEC's local beneficiaries by connecting them to the broader context and giving a platform for the sharing of local excellent practice on a wider stage.
- to CDEC itself in the re-evaluation of our entire approach to supporting our own public in the light of lessons to be learned from the recent pandemic

Conclusion
In the current political and funding climate, many third sector organisations are facing enormous challenges simply to survive. As this report seeks to demonstrate, CDEC has come through another demanding year not simply surviving but thriving – and the outlook going forward is very encouraging. We believe that our work in playing a leading role in the development of global citizenship as central to educational thinking in Cumbria is of great importance and of high value to the people of Cumbria, especially its young people. It has never mattered more.

It only remains for me to express my sincere gratitude and appreciation for the hard work and commitment shown by all staff, trustees, associates, volunteers and Vice Presidents to CDEC's work.



Peter Batty, Chair 16 July 2024

Fundraising practices

In line with recent Charity Commission recommendations CDEC has adopted a fundraising policy. In addition to the Trustees setting the criteria and monitoring any fundraising activities it also ensures that CDEC's reputation and assets are protected and that the impact of any such fundraising on donors, supporters and the public are fully considered. Any fundraising carried out on behalf of CDEC will be within a system which ensures that it remains in CDEC's best interests and in line with its ethical policy. In addition, CDEC has started to implement the policy through a rolling three year fundraising strategy and plan.

Financial review

Review of financial position of the charity

Although there has been some improvement in the financial situation of the charity sector over the last twelve months, funding sources have remained tight and difficult to access. The Trustees consider that given this CDEC has been successful in acquiring new funding sources. The post-Covid effects on schools and other organisations has severely restricted CDEC's ability to raise unrestricted funds which very largely arise from CDEC activities. It is the view of the Trustees that the present Director and her staff have done all in their powers to try and access these funds.

At the end of the year 2023-24 we had an unrestricted deficit of £3,989, which shows improvement on the previous year deficit of £7,293. The current deficit would have been a surplus if all the due payments had been received by the end of the financial year. We are cautiously optimistic that the measures implemented by the Trustees to reverse the deficit have been effective. The Trustees, however, will continue to work hard to build up reserves to the minimum level.

This situation concerning unrestricted funding has been very carefully monitored by the Trustees to prevent a negative cashflow developing. As stated in our reserves policy, this has caused the Trustees to continue to focus clearly on the need for increased fundraising. While there have been a number of successful bids for projects yielding restricted income, which does contribute to the salaries of staff involved and contributes to overheads, unrestricted funds have still been much more difficult to procure although the total raised increased compared to the previous year. Schools have been reluctant to take out membership and/or purchase training. The Trustees are keen to increase membership, and thus subscriptions, and considerable effort will be put into achieving this once the education sector is operating normally. A number of tempting ideas are being put together to facilitate this and initial responses from schools have been very favourable. In addition, a Friends of CDEC scheme has been launched and this, together with an offer of free wills linked to legacy donations, is seen by the Trustees as another way of raising unrestricted funds. The importance of increasing unrestricted funds is clearly recognised by the Trustees. Both they and the staff are actively seeking these both locally and nationally.

During the year CDEC has been affected by rising costs, as has the whole economy, without being able easily to increase its charges to customers. Successful fundraising and careful monitoring of costs has lead to overall income being greater than expenditure. Although income fell slightly from £385,257 in 2022-23 to £362,391, expenditure fell considerably from £401,219 to £301,122. This gave a surplus of £61,269 as against a deficit in 2022-23 of £15,962.

Going concern

As mentioned above, the Trustees and staff are actively seeking ways of increasing unrestricted income. This includes attracting more schools to become members by offering a more attractive package of benefits and by providing new programmes for both children and teachers. Funds have been/are being raised to enable a number of new projects to be rolled out during the year. The Trustees are intending, also, to place more emphasis on the 'Friends of CDEC' campaign and its legacy funding.

The Trustees continue to monitor income and expenditure on a regular basis. With new project funding coming on stream the need to keep a careful watch on the workload of staff and the way tasks are allocated is something the trustees are conscious of and are actively monitoring.

Although restricted income does not strictly 'belong' to CDEC it does contribute to the employment of staff and the renting of premises. The Trustees, therefore, intend to strongly pursue the search for funding for new projects, while at the same time applying for grants for unrestricted use. We are confident that a considerable sum of money will be raised in this way during the year.

Over the last three years the Trustees have implemented a number of strategies to try and strengthen CDEC, although this has been hampered by the fallout from the pandemic. The Trustees have instituted a rolling long-term financial plan and budgeting is now done not only on an annual basis, but also in the context of this financial plan. In conjunction with this is a three year fundraising strategy which informs planning and which is under regular review. The Trustees and staff, also, have been growing CDEC's social capital by developing relationships and working with a range of different individuals and organisations across sectors. The purpose of this partnering approach is partly to support the work of others by bringing to it our expertise and partly to make a wider resource available to our own public, as outlined. The Trustees believe this strategic approach is critical to ensuring CDEC's long term future. While it takes time to show results, the Trustees are confident that it will not only ensure CDEC's short term survival but will also enable CDEC to become a more resilient and sustainable organisation over time.

Reserves policy

CDEC's Reserves Policy has been reviewed on the basis that it is important that CDEC is able to maintain its staff and core work. CDEC thus seeks to achieve unrestricted reserves to an amount sufficient to pay the existing staff team for three months. The reserves level will be increased through the accumulation of unspent service income where possible. If a funding shortfall occurs, the trustees shall identify the core staff from the existing team, and direct attention to fundraising. If the reserves level exceeds that which the Trustees deem to maintain staffing and cover future redundancy commitments, then the reserves will be used to promote the development of CDEC's work. This policy was included within the CDEC Finance Policy and was given renewed approval at the Trustee meeting in March 2023.

Principal funding sources

Major funders:

Paul Hamlyn Foundation
European Commission
Cumbria Community Foundation

Together with:
Subscriptions
Donations
Service Income

Smaller sums continue to be important to CDEC in providing unrestricted funds to support those aspects of our work which are not covered by major grants.

Principal financial management policies adopted

The financial position is reported regularly by both the Treasurer and the Director to the Executive Committee and to the Trustees at Full Board meetings. In addition, we carried out the Charity Commissions 'Internal Financial Controls Checklist' to ensure that our procedures and systems were compliant. The Trustees were reassured to see that this was the situation.

The financial systems are managed by our director, with support from a freelance finance manager and CDEC's admin and finance officer. Saint & Co continue to act as independent examiners for our accounts, preparing the accounts for the AGM, including all paperwork relating to registering the annual return with the Charity Commission.

In addition, Saint & Co has operated the payroll system on CDEC's behalf, calculating payments, tax and other deductions at a cost of £144 per quarter. CDEC's Director sets up the salary payment to staff and HMRC via BACS transfer. A file is kept in the CDEC office which the treasurer monitors and signs regularly. Other small payments can be made from within the centre using a debit card, statements for which are monitored and signed by the treasurer as required by our financial policy.

Plans for future periods

Looking ahead to the 2024-25 Budget

We have a full budget set out for the year ahead, with a total allocated to each spending category under each project line. We have updated our accounting system and now use QuickBooks software where all income and expenditure is budgeted. This means that we can track spending against budgets on a quarterly basis. In addition, cashflow is updated on a monthly basis so it can be linked clearly with budget expectations. The Trustees and all the staff are aware of the need to focus attention on attracting extra funding and grants both restricted and unrestricted, as detailed in the three year financial overview and fundraising strategy. This will be closely monitored throughout the year by the Executive Committee and proposals taken to the full Board of Trustees. The question of whether or not CDEC is likely to remain a going concern has been carefully considered by the Trustees. Although the last few years have been extremely challenging, recent funding promises and the development of new projects means that the Trustees are cautiously optimistic that CDEC will continue to operate successfully. The Trustees are aware, also, of the current economic situation and will continue to consider carefully how this could affect CDEC's activities and income.

Structure, governance and management

Governing document

This is the Foundation model constitution of a Charitable Incorporated Organisation (whose only voting members are its charity trustees). It was approved by the Board of Trustees on 27 January 2014 to take effect when CDEC became a Charitable Incorporated Organisation on 11th April 2015.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr P Batty
Mrs J Jackson
Mr M Minnitt
Mrs A Myers
Mr G Newman
Mr C Riches
Mr M Saunders
Mrs J J Whitley
Mr J Connolly
Mrs M Barker

Recruitment and appointment of trustees

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

As recommended by the Charity Commission, (CC-F4 CC30) potential Trustees will have the opportunity, within the boundaries of confidentiality pertaining to such communication and documentation, to

- hold informal meeting/s with key trustees and the Director of CDEC
- attend a Board of Trustees meeting

and to receive:

- a copy of 'The Essential Trustee' (CC3)
- CDEC's Strategic Objectives
- copies of recent CDEC newsletters

Apart from the first charity trustees, every trustee must be nominated by members and appointed for a term of three years at a properly convened Board meeting.

Organisational structure

The ultimate responsibility for every aspect of the Charity's operation lies with the Trustees.

All powers and decision making will be exercised by the full Board at a quorate meeting through resolution by a proposer and a seconder and by a simple majority of members present and voting. In the event of an equal number of votes being cast for and against a resolution, the Chair of the meeting will have one casting vote, even if the Chair has already voted on the resolution.

The Board may appoint standing committees.
The Board may, from time to time, form committees or other working groups which, when they are formed, must be:

- Either time limited to a specific date
- Or limited to a specific project or task which will have a finite conclusion but which may not have a pre-determined finish date.

The Board may delegate specific powers and authority variously to the Chair and to the Director and others as decided. These delegated powers will be reviewed annually by the Board.

Powers delegated to the Chair

- Line management of Director
- Power to act on an issue - as specified by Board
- Emergency expenditure between meetings, outside agreed budget
- Power to support Director in external negotiations
- Approval of grant applications
- Approval of pursuit of new opportunities
- Staffing issues: e.g. grievance and disciplinary, 'emergency cover'
- Board discipline and appraisal

Powers delegated to Director

- Developing a programme of activities for approval
- Day to day management of the organisation
- Drafting policies and procedures
- Producing medium/long term plans for approval
- Monitoring all aspects of plan implementation
- Ensuring compliance with the law
- Implementing employment policies and procedures
- Appointing staff

In addition, an Executive Committee shall meet as necessary to make decisions and to consider the running of the organisation between meetings of the Board of Trustees. The quorum for a meeting shall be 3.

The membership of the Executive Committee shall be the officers of the Board of Trustees, namely the Chair, Vice Chair, Treasurer, Secretary. The Director shall attend as a non-voting member.

The Board of Trustees empowers an Executive Committee to take decisions, to be ratified as soon as is reasonably practicable by the Board regarding the general running of the charity. The Executive Committee may make recommendations to the Board regarding all other matters.

The Executive Committee may invite other members of the Board of Trustees to attend as co-opted members for specific items: co-opted members shall not have a vote.

Induction and training of trustees

As recommended by the Charity Commission, (CC-F4 CC30), newly appointed/elected Trustees will

- receive a formal letter of welcome from the Chair of the Board
- have the opportunity to meet with the Chair and Director to discuss their induction needs
- have the opportunity to shadow one of the Global Educators
- have access to the following documents for reference:

  * CDEC's constitution/governing document
  * CDEC's Annual Report and Accounts
  * Minutes of the 3 most recent Board of Trustees' meetings
  * Minutes of last AGM
  * the names and contact details for the Board of Trustees
  * copies of all relevant CDEC policies e.g. Safeguarding, Payment to Trustees
  * have a formal discussion with the Chair towards the end of their probationary period to review the extent to which expectations on both sides have been fulfilled.

Other matters

Development

Beyond induction and the requirements of the Board Rules (section 1.6), Trustee development is grounded largely in self-led learning activities, complemented when appropriate by externally facilitated training or development events. These could include:

- regular **Trustee meetings** in which the agenda may be shared between standing and business items on the one hand and a development topic for in-depth discussion
- occasional **development days** or half-days focused on a specific issue of relevance to all Trustees such as a contemporary approach to the governance of CDEC
- **involvement in specific aspects of CDEC's work** alongside staff or other Trustees, such as project delivery, bid-writing, fund raising, stakeholder engagement etc (normally on an unpaid basis unless specially sanctioned by the Board)
- **training** in areas of specific Trustee responsibility such as charity and employment law, health and safety, finance etc
- **annual/bi-annual one-to-one peer conversations** using a common framework

Major risks to which the charity is exposed

The major risks to which the charity is exposed are fixed term project funding and foreign exchange rate fluctuation.

The trustees' report was approved by the Board of Trustees.

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Mr P Batty

Trustee

Date: 16 July 2024

CUMBRIA DEVELOPMENT EDUCATION CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CUMBRIA DEVELOPMENT EDUCATION CENTRE

I report to the trustees on my examination of the financial statements of Cumbria Development Education Centre (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement - matter of concern identified

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I have identified a matter of concern in my report because I have concerns that the charity has negative free reserves.

The charity has a deficit on their general unrestricted reserves of £8,285 (2023: £19,151). For clarity the reserves are the charity's unrestricted funds that is freely available to spend on any of the charity's purposes.

The charity was solvent at the year-end as there are unspent designated and restricted fund balances at the year end in excess of the unrestricted funds deficit. The trustees make their assessment of going concern looking at least 12 months ahead from the date that they will approve the accounts, and this shows in their opinion that they are a going concern. We have been provided with a cashflow forecast that shows a solvent position 12 months ahead and the charities plans to reverse the current deficit on their year end reserves.

INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE TRUSTEES OF CUMBRIA DEVELOPMENT EDUCATION CENTRE

I confirm that no other matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are 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.

Darren Little FCA

Saint & Co Chartered Accountants
The Old Police Station
Church Street
Ambleside
Cumbria
LA22 0BT

Dated: 31 July 2024.

CUMBRIA DEVELOPMENT EDUCATION CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	6,673	-	6,673	9,259	-	9,259
Charitable activities	4	51,500	304,218	355,718	42,213	333,785	375,998
Total income		58,173	304,218	362,391	51,472	333,785	385,257
Expenditure on:							
Charitable activities	5	54,869	246,253	301,122	37,137	364,082	401,219
Total expenditure		54,869	246,253	301,122	37,137	364,082	401,219
Net income/(expenditure) and movement in funds		3,304	57,965	61,269	14,335	(30,297)	(15,962)
Reconciliation of funds:							
Fund balances at 1 April 2023		(7,293)	56,880	49,587	(21,628)	87,177	65,549
Fund balances at 31 March 2024		(3,989)	114,845	110,856	(7,293)	56,880	49,587

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CUMBRIA DEVELOPMENT EDUCATION CENTRE

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	12	14,087		18,197	
Cash at bank and in hand		101,866		33,156	
		115,953		51,353	
Creditors: amounts falling due within one year	13	(5,097)		(1,766)	
Net current assets			110,856		49,587
Net assets excluding pension liability			110,856		49,587
The funds of the charity					
Restricted income funds	15		114,845		56,880
Unrestricted funds			(3,989)		(7,293)
			110,856		49,587

The financial statements were approved by the trustees on 16 July 2024

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Mr P Batty

Trustee

1 Accounting policies

Charity information

Cumbria Development Education Centre is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Low Nook, Rydal Road, Ambleside, Cumbria, LA22 9BB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The Trustees and all the staff are aware of the need to focus attention on attracting extra funding and grants both restricted and unrestricted, as detailed in the three year financial overview and fundraising strategy. This will be closely monitored throughout the year by the Executive Committee and proposals taken to the full Board of Trustees. The question of whether or not CDEC is likely to remain a going concern has been carefully considered by the Trustees. Although the last three years have been extremely challenging, recent funding promises and the development of new projects means that the Trustees are cautiously optimistic that CDEC will continue to operate successfully.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1 Accounting policies **(Continued)**

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	3,565	4,134
Service and membership income	3,108	5,125
	6,673	9,259
Donations and gifts		
Carlisle Diocese	1,170	886
Other donations	2,395	3,248
	3,565	4,134

4 Income from charitable activities

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£	£	£
Project income						
Services provided under contract	-	5,980	5,980	-	3,564	3,564
Charitable grants	-	298,238	298,238	-	330,221	330,221
Contract and service income						
Sale of goods	243	-	243	185	-	185
Services provided under contract	51,257	-	51,257	14,028	-	14,028
Charitable grants	-	-	-	28,000	-	28,000
	51,500	304,218	355,718	42,213	333,785	375,998

4 Income from charitable activities **(Continued)**

Performance related grants analysis

	Project income	Contract and service income	Total	Project income	Contract and service income	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
British Council (Erasmus+ PLACE)	38,466	-	38,466	78,090	-	78,090
Westmorland & Furness Council (PLACE-climate action)	99,657	-	99,657	-	-	-
The National Lottery Heritage Fund – Green PLACE	-	-	-	149,200	-	149,200
DD McPhail Charitable Settlement (Care Leavers)	17,205	-	17,205	19,816	-	19,816
CCC (Nature based learning contract)	-	-	-	-	28,000	28,000
Paul Hamlyn Foundation (Welcoming the Stranger)	88,000	-	88,000	-	-	-
London Borough of Tower Hamlets (Erasmus+ Storysilience)	1,448	-	1,448	16,000	-	16,000
Cumbria CF (Welcoming and Resilient Communities / Climate Leaders)	15,000	-	15,000	27,166	-	27,166
Global Link (Migration Stories NW)	3,760	-	3,760	8,760	-	8,760
Other grants	34,702	-	34,702	31,189	-	31,189
Other	-	-	-	-	-	-
	298,238	-	298,238	330,221	28,000	358,221

5 Expenditure on charitable activities

	Project expenditure 2024	Contracts and service costs 2024	Total 2024	Project expenditure 2023	Contracts and service costs 2023	Total 2023
	£	£	£	£	£	£
Direct costs						
Staff costs	77,249	26,208	103,457	113,958	17,016	130,974
Rent and rates	3,087	-	3,087	5,346	-	5,346
Transfer to partners	109,153	3,073	112,226	128,100	-	128,100
Freelance Associate Fees	3,606	4,275	7,881	11,865	1,000	12,865
Computer Hardware, Software & Licences	499	-	499	703	-	703
Consumables and supplies	23	28	51	1,416	-	1,416
HR costs	-	-	-	771	-	771
Insurance	1,572	-	1,572	1,113	-	1,113
Marketing	-	-	-	384	-	384
Staff training and staff expenses	3,638	476	4,114	1,260	763	2,023
Printing, postage, stationery & telephone	-	-	-	1,280	25	1,305
Travel & Transport costs	1,762	203	1,965	12,162	426	12,588
Project Activities	29,507	20,306	49,813	74,591	16,127	90,718
Purchases	-	-	-	266	-	266
Other costs	12,543	-	12,543	8,858	-	8,858
	242,639	54,569	297,208	362,073	35,357	397,430
Share of support and governance costs (see note 6)						
Governance	3,614	300	3,914	2,009	1,780	3,789
	246,253	54,869	301,122	364,082	37,137	401,219
Analysis by fund						
Unrestricted funds	-	54,869	54,869	-	37,137	37,137
Restricted funds	246,253	-	246,253	364,082	-	364,082
	246,253	54,869	301,122	364,082	37,137	401,219

6 Support costs allocated to activities

	2024	2023
	£	£
Governance costs	3,914	3,789
Analysed between:		
Project expenditure	3,614	2,009
Contracts and service costs	300	1,780
	3,914	3,789

Governance costs comprise:	2024 £	2023 £
Audit fees	1,592	1,392
Legal and professional	2,299	617
Trustees expenses	23	1,780
	3,914	3,789

7 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,592	1,392

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During the current year one trustee was reimbursed for travel expenses totalling £23 (2023: Six trustees were reimbursed for travel expenses totalling £1,780)

9 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	4	6

9 Employees **(Continued)**

Employment costs	**2024**	**2023**
	£	**£**
Wages and salaries	97,923	122,844
Social security costs	3,502	5,494
Other pension costs	2,032	2,636
	103,457	130,974

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Transfers

The only transfers made in the year were between designated funds and general unrestricted funds when the designation was no longer required.

12 Debtors

Amounts falling due within one year:	**2024**	**2023**
	£	**£**
Trade debtors	1,172	372
Prepayments and accrued income	12,915	17,825
	14,087	18,197

13 Creditors: amounts falling due within one year

	2024	**2023**
	£	**£**
Accruals and deferred income	5,097	1,766

14 Retirement benefit schemes

Defined contribution schemes	**2024**	**2023**
	£	**£**
Charge to profit or loss in respect of defined contribution schemes	2,032	2,636

14 Retirement benefit schemes **(Continued)**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
Erasmus + PLACE	614	40,032	(40,646)	-
Erasmus + Storysilience	-	1,448	(1,448)	-
Care Leavers Project	12,771	17,205	(27,619)	2,357
Climate Leaders Project	29,629	15,000	(29,537)	15,092
Migration Stories NW	-	6,741	(6,741)	-
Welcoming and Resilient Communities	5,768	-	(5,768)	-
Connecting Communities (UKRI)	8,098	14,702	(14,921)	7,879
Blue Influencers	-	20,233	(5,068)	15,165
Welcoming the Stranger	-	89,200	(78,485)	10,715
WFC PLACE	-	99,657	(36,020)	63,637
	56,880	304,218	(246,253)	114,845

Previous year:	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
Discovered Stories Shared Communities	8,497	-	(8,497)	-
Erasmus + PLACE	911	78,091	(78,388)	614
Erasmus + Storysilience	16,578	19,564	(36,142)	-
Virtual Voice RE	3,889	-	(3,889)	-
Care Leavers Project	7,894	19,816	(14,939)	12,771
Climate Leaders Project	8,500	27,866	(6,737)	29,629
Holiday and Food Programme	-	13,020	(13,020)	-
Migration Stories NW	-	8,760	(8,760)	-
PLACE - Green recovery Fund	31,614	149,200	(180,814)	-
Welcoming and Resilient Communities	9,294	9,300	(12,826)	5,768
Connecting Communities (UKRI)	-	8,168	(70)	8,098
	87,177	333,785	(364,082)	56,880

15 Restricted funds **(Continued)**

The specific purposes for which funds are to be are applied are as follows:

Erasmus+ (PLACE - Paths to Learning- Active Community Engagement): PLACE is an EU project and involves CDEC working with partners in the Czech Republic, Slovakia and Dorset. Our project will enable pupils and young people to explore their communities through place based learning in order to better connect them to their communities- the place they are in and the support networks around them. Core to this project are the themes of emotional health and wellbeing, sustainability and climate action and building sustainable communities and cities.

Erasmus+ (STORYsilience): STORYsilience works with young people and arts based organisations. Young people are supported to gather stories of experiences of the pandemic and work with creative experts to turn those stories into performance.

Care Leavers Project: Working specifically with young people with care experience to develop their agency, community connections and build skills that give them greater confidence to engage with further education and employment.

Climate Leaders Project: Develop a network of young people across Cumbria who can share their ideas and projects with others as they work to address climate change. The aim is to create a series of resources that young people can access to support them to take action at a local level.

Migration Stories NW: Researching and documenting 100 stories of migration to and from the Northwest of England since the Romans. These stories will be hosted on a custom built website.

PLACE - Green recovery Fund: The aim of Green PLACE is to develop agency in young people by encouraging exploration of their locality. Identifying the green spaces it contains, assessing the quality of the green space and exploring the opportunities to improve and enhance the space for the benefit of people and wildlife. The project also aims to strengthen relationships within their immediate community and help participants engage with the wider community through nature-based activities. We hope the project activities will give them a sense of how they can take local action to improve their community as well as supporting their mental health and wellbeing.

Welcoming and Resilient Communities: Developing training and workshops for teachers, community members and young people that support greater understanding of people who are refugees, seeking asylum and how, through this greater empathy we can build more welcoming communities.

Welcoming the Stranger: A 3 year project working with 12 schools in West Cumbria. The purpose is to support the schools to develop their creative approaches to teaching and learning to better support pupil's aspirations, global mindsets and mental health.

PLACE- climate and nature youth led action: The project will primarily focus on how youth-led behaviour change can lead to sustainable, locally informed and agreed actions. Through the PLACE - youth-led climate and nature action project and the wider work of our partners and partnership, young people will be at the centre – leading the change, developing the solutions that work best for their community.

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Nature based learning contract	11,858	-	(11,858)	-	-
Civic Society Research	-	7,000	(4,992)	-	2,008
Learning Naturally	-	1,920	(1,920)	-	-
Merry Maker Fair	-	5,150	(3,225)	(1,925)	-
Natural England	-	25,428	(20,029)	(5,399)	-
Poverty truth Commission	-	3,300	(1,012)	-	2,288
General funds	(19,151)	15,375	(11,833)	7,324	(8,285)
	(7,293)	58,173	(54,869)	-	(3,989)

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Greener schools	-	2,121	(1,594)	(527)	-
Nature based learning contract	-	28,000	(16,142)	-	11,858
General funds	(21,628)	21,351	(19,401)	527	(19,151)
	(21,628)	51,472	(37,137)	-	(7,293)

16 Unrestricted funds **(Continued)**

The specific purposes for which funds are to be are applied are as follows:

Nature based learning contract: CDEC was contracted by Cumbria County Council to research barriers and enablers to schools engaging in nature based learning

Civic Society Research: A Knowledge exchange project, led by the Office of the Lord Lieutenant and University of Cumbria to develop understanding of what is needed to strengthen civic society

Learning Naturally: A Natural England contract to develop educational resources for Earnse Bay

Merry Maker Fair: A community event celebrating the legacy and impact of Charlotte Mason

Natural England: A contract to scope a framework of support that would encourage schools across England to develop more teaching and learning outdoors

Poverty truth Commission: supporting the facilitation of working groups- focused on amplifying the voices of people with lived experience of poverty and influencing services to better support them

17 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Current assets/(liabilities)	(3,989)	114,845	110,856
	(3,989)	114,845	110,856

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 31 March 2023:			
Current assets/(liabilities)	(7,293)	56,880	49,587
	(7,293)	56,880	49,587

18 Funds in deficit

Funds in deficit at the year end are as follows:

Unrestricted funds / services

The general unrestricted funds are in deficit at the year end by £8,285 (2023: £19,151 / 2022: £21,627)

The trustees are aware of this situation and are taking the following steps to return the free reserves to a positive position:

- Reducing overheads and core costs
- Increasing efforts to generate unrestricted income through diversifying training and membership income and seeking out appropriate contracts

19 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

CUMBRIA DEVELOPMENT EDUCATION CENTRE

England & Wales - Charity number 1156649

Accounts

Cumbria Development Education Centre

Unaudited Financial Statements for the year ended
31 March 2023

Charity Registration Number: 1156649

CUMBRIA DEVELOPMENT EDUCATION CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P Batty	
	Mrs J Jackson	
	Mr M Minnitt	
	Mrs A Myers	
	Mr G Newman	
	Mr C Riches	
	Mr M Saunders	
	Mrs J J Whitley	
	Mr J Connolly	
	Mrs M Barker	(Appointed 19 April 2022)
Charity number	1156649	
Principal address	Low Nook Rydal Road Ambleside Cumbria LA22 9BB	
Independent examiner	Darren Little FCA Saint & Co Chartered Accountants The Old Police Station Church Street Ambleside Cumbria LA22 0BT	

CUMBRIA DEVELOPMENT EDUCATION CENTRE

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CUMBRIA DEVELOPMENT EDUCATION CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Charity's aims

The object of Cumbria Development Education Centre (CDEC) is to advance the awareness and education of the public in the subject of world development matters. In particular, our aim is to provide resources and services to secondary and primary schools in Cumbria, as well as to our wider public of beneficiaries, relating to the historical, social, geographical, economic, environmental and other aspects of global citizenship.

Vision

Our vision is for young people and those in the wider Cumbrian community to have the skills and confidence to be able to face the challenges of today, to develop understanding and respect for other people and places, and to make informed choices that have a positive impact on society and the world around them. Our aspiration is to support Cumbria in becoming a beacon of global citizenship.

Summary of the main activities in relation to these objects

In pursuance of these aims and this vision, CDEC:

- provides training courses for teachers/leaders in schools and other educational or community settings, for example on global citizenship in the curriculum and Philosophy for Children
- creates resources, such as study materials and mobile exhibitions, and uses other mechanisms, such as teacher networks and social media, to facilitate education in global matters
- delivers projects that focus on addressing social, racial and environmental injustice
- provides materials for loan to support education for global citizenship, for example resource boxes for schools
- liaises with other organisations in the UK and abroad and develops wide-ranging partnerships to further CDEC's purpose, for example in delivering joint projects or influencing national policy

Public Benefit

Our organisation is for the benefit of the general public and, more specifically, for educators and learners in formal and non-formal educational settings, but with no restrictions on who can benefit from our services. In line with the Charity Commission's general guidance on public benefit, the purpose of the summary below of CDEC's main achievements during the past year is to demonstrate the difference that our work is making to the beneficiaries we serve. Given the nature of our work, this is not always easily measurable; however, the trustees believe that it is through the application of our values to our aims as a charity, with due attention to risk assessment and management, that we are able to make a deep and lasting impact on the awareness and education of the public in world development matters.

Achievements and performance

Summary of main achievements of the charity during the year

Summary of main achievements of the charity during the year and of main difference that the charity's work has made for its beneficiaries during the year

CDEC's 'public', as referred to in its charitable object, constitute its main beneficiaries. These are:

Children and young people
Teachers and school communities
Students in higher education
Other local organisations and groups
The wider national and international network of global educators.

Children and young people

Schools remain our primary constituency, and children and young people continue to benefit from our work in a range of ways including:

- a curriculum that is enriched through teaching methods which challenge their thinking and encourage them to take responsibility for their own life choices, as well as resources that inform this approach
- greater awareness of the world they live in, their local context as well as the wider world, the connections between the two and their role as global citizens
- the skills to engage with this environment, which empower them to make choices that affect their lives and the lives of others.

Much of this benefit is the result of our work with teachers through the projects and continuing professional development work that involve them (see below). Nonetheless, a major thrust of our benefit to young people is realized by ensuring both that we listen to them and that their voice is heard more widely. So we have continued to enhance our impact through working directly with young people themselves. Examples of this in 2022-23 include our continued collaboration with Cumbria Action for Sustainability (CAfS) to facilitate the Youth Climate Summit, as well as our work with care experienced young people and a project focused on building resilience in tough times through shared storytelling.

Teachers and school communities

The pressure on schools from the fallout from the pandemic as well as from competing expectations and ever-tightening budgets, has continued to dominate the educational landscape this year. The benefit of our work to teachers is in helping them to maintain a positive and pragmatic perspective on their wider context. Our emphasis continues to be not just on how global citizenship matters but also on how it can be integrated into the mainstream business of the classroom and the school's wider curriculum. The positive difference we have continued to make is in four main ways:

- by developing teacher expertise: through offering training opportunities, both online and face to face, and through pedagogical approaches such as Philosophy for Children (P4C) to support teachers in empowering young people to become more resilient learners and active, compassionate global citizens of the future
- by improving and developing our bank of materials on different aspects of global citizenship, and customizing them for use in the changing circumstances created by the pandemic. For example, we share resources regularly for teachers to use with pupils on social media and through our newsletter; and we have continued to update our resource boxes and look for ways to keep them relevant and make them easily accessible to teachers
- by putting teachers and schools in touch with each other through our network of subscribing schools and the programmes we run: the difference this makes is not simply to reassure schools that they do not stand alone in taking the global citizenship agenda seriously; it also contributes significantly to the growth of a stronger regional collective of educators who are committed to the same set of educational values, priorities and practices.
- by helping to strengthen the links between schools and local communities and working in partnership with other community organisations in Cumbria, such as Furness Multicultural Community Forum, Anti-Racist Cumbria, Lakeland Arts and CAfS

Students in higher education
The pressure on higher education remains greater even than on schools and the scope is very limited for our direct involvement with HE providers in delivering initial teacher training. However we have significant links with the sector, for example through Lancaster University, where we have a strong relationship with the Department of Evaluation in Education and Work, and the University of Cumbria, where we continue to collaborate with the Outdoor Studies Department and the Institute of Education.

The main way in which we bring the benefit of close co-operation with HE to our public is by applying research expertise to the evaluation of global learning practice in schools; we are still seeking ways to give undergraduate and postgraduate students the opportunity to contribute their voice to the development of our practice.

Other local organisations and groups
Advancing the education of the public in the subject of world development issues and global citizenship is not exclusively a matter for the formal education sector and our values cannot be confined within the walls of the classroom. Investing in building wider alliances and partnerships with organisations across the spectrum of the business community, the voluntary sector and other areas of public life continues to be central to our strategic thinking. We have built on our relationships with other organisations in Cumbria from the Same Storm, Different Boats initiative, providing educational and community support to black, brown, minoritized and new Cumbrians; we are still striving to develop meaningful relationships with a number of local businesses; our longstanding partnership with the Cumbria Fair Trade Network continues to thrive; our connections with the diverse third sector in the region have strengthened through active engagement with Anti-Racist Cumbria, Carlisle One World Centre, Furness Multicultural Community Forum, CAfS and others; and we are still seeking to broaden our connections with different strands of local government beyond education, including Public Health and the Police and Crime Commissioner for Cumbria.

The difference we are able to make is broadly threefold:

- linking these other agencies to the key constituency of schools in progressing our shared agenda
- sharing our methodology of enquiry based learning to engage young people
- supporting (and in some cases undertaking) the evaluation of programmes in terms of the benefits they bring

The impact of partnership working in this way is potentially great in helping to build Cumbria as a beacon of global citizenship.

The wider national and international network of global educators
CDEC's primary remit is to serve the people of Cumbria and an important aspect of the benefit we contribute is to locate our approach in the wider national and international context and community of global educators. We continue to play an influential role in relevant national networks such as the Consortium of Development Education Centres (CoDEC) and the Our Shared World Consortium. This brings benefit:

- to a wider public through our facilitation of and contribution to the activities of national consortia as well as the linking up for maximum impact of training and resource provision across the country
- to CDEC's local beneficiaries by connecting them to the broader context and giving a platform for the sharing of local excellent practice on a wider stage.
- to CDEC itself in the re-evaluation of our entire approach to supporting our own public in the light of lessons to be learned from the current pandemic

By virtue of our longstanding delivery of major projects funded by the EU, in collaboration with partners across the breadth of Europe we are also able to make a significant difference both by drawing on pan-European perspectives to inform our local practice and by sharing our own practice to an even wider population of beneficiaries. In the wake of Brexit, it is an important priority to keep our engagement with European partners active to this end.

Conclusion: CDEC's own profile and development as a sustainable organisation

In addition to the specific ways we have sought to fulfil our commitment to the full range of our beneficiaries described above, we have much to be proud of in the delivery of projects that we have been successful in gaining funding for. In 2022-23, these have included:

- STORYsilience: uncovering stories authored by lesser-heard people in our communities, reinterpreting them into arts performances, and touring the work in cultural institutions across the four locations
- PLACE: helping children take outdoor action to be active members of their communities whilst also developing their own resilience
- Green PLACE: connecting people with nature by focusing on deep connection to 'place', nature restoration and nature-based solutions
- Virtual Voices in RE: developing individual and authentic 'voices' through the medium of film to provide meaningful dialogues on the unique and lived experiences of religion and worldviews
- Migration Stories NW: researching and documenting online 100 stories of migration to and from the Northwest of England since the Romans

Benefit and impact from this work is carefully evaluated and reported in project reviews on a regular basis and needs not so much repetition as celebration here.

Ultimately, however, CDEC can be of no public benefit at all if we do not nurture our own sustainability as an organization. To this end, in addition to diversifying and consolidating our funding streams we are working to:

- continue expanding our social capital through the relationships we build with organisations and individuals in all sectors who share our values and priorities, and with whom we seek to work in partnership
- grow our capacity to deliver an increasingly diverse programme through our core staff, our associates and volunteers, with the resources to respond nimbly to events locally, nationally and globally, as well as by drawing on new and accessible ways of convening and delivering events and programmes
- ensure that the Board of Trustees is fully geared to serving CDEC's needs
- develop more effective ways of evaluating our impact such that they inform future priority setting and decision making

This process has involved all trustees and staff working increasingly closely together to reaffirm our commitment to CDEC's existing objectives as a charity in playing a leading role in the development of global citizenship as central to educational thinking in Cumbria.

It only remains for me to express my sincere gratitude and appreciation for the hard work and commitment shown by all staff, trustees, associates, volunteers and Vice Presidents to CDEC's work.



Peter Batty, Chair
July 2023

Financial review

Review of financial position of the charity

Although there has been some improvement in the financial situation of the charity sector over the last twelve months, funding sources have remained tight and difficult to access. The Trustees consider that given this CDEC has been successful in acquiring new funding sources. The post-Covid effects on schools and other organisations has severely restricted CDEC's ability to raise unrestricted funds which very largely arise from CDEC activities. It is the view of the Trustees that the present Director and her staff have done all in their powers to try and access these funds.

At the end of the year 2022-23 we had an unrestricted deficit of £19,151, which shows improvement in the previous year deficit of £21,628. We have commented on in the accounts as to how we intend to reverse the deficit and hopefully get back to the minimum reserve level.

This situation concerning unrestricted funding has been very carefully monitored by the Trustees to prevent a negative cashflow developing. As stated in our reserves policy, this has caused the Trustees to continue to focus clearly on the need for increased fundraising. While there have been a number of successful bids for projects yielding restricted income, which does contribute to the salaries of staff involved and contributes to overheads, unrestricted funds have been much more difficult to procure although the total raised has almost doubled compared to the previous year. Schools have been reluctant to take out membership and/or purchaser training. The Trustees are keen to increase membership, and thus subscriptions and considerable effort will be put into achieving this once the education sector is operating normally. A number of tempting ideas are being put together to facilitate this and initial responses from schools have been very favourable. In addition, a Friends of CDEC scheme has been launched and this, together with an offer of free wills linked to legacy donations, is seen by the Trustees as another way of raising unrestricted funds. The importance of increasing unrestricted funds is clearly recognised by the Trustees. Both they and the staff are actively seeking these both locally and nationally. During the year CDEC has been affected by rising costs, as has the whole economy, without being able easily to increase its charges to customers. Overall income was less than expenditure. Income rose from £332,005 in 2021-22 to £385,257 in 2022-23 while expenditure rose from £271,232 to £401,219. This gave a deficit of £15,962.

Going concern trustees review

As mentioned above, the Trustees and staff are actively seeking ways of increasing unrestricted income. This includes attracting more schools to become members by offering a more attractive package of benefits and by providing new programmes for both children and teachers. Funds have been/are being raised to enable a number of new projects to be rolled out during the year. The Trustees are intending, also, to place more emphasis on the 'Friends of CDEC' campaign and its legacy funding.

The Trustees continue to monitor costs on a regular basis. Two contracts that have come to an end have not been renewed although with new project funding coming on stream the need to keep a careful watch on the workload of staff and the way tasks are allocated is something the trustees are conscious of and are actively monitoring.

Although restricted income does not strictly 'belong' to CDEC it does contribute to the employment of staff and the renting of premises. The Trustees, therefore, intend to strongly pursue the search for funding for new projects, while at the same time applying for grants for unrestricted use. We are confident that a considerable sum of money will be raised in this way during the year.

Over the last three years the Trustees have implemented a number of strategies to try and strengthen CDEC, although this has been hampered by the lockdown and its subsequent consequences. The Trustees have instituted a rolling long-term financial plan and budgeting is now done not only on an annual basis, but also in the context of this financial plan. In conjunction with this is a three year fundraising strategy which informs planning and which is under regular review. The Trustees and staff, also, have been growing CDEC's social capital by developing relationships and working with a range of different individuals and organisations across sectors. The purpose of this partnering approach is partly to support the work of others by bringing to it our expertise and partly to make a wider resource available to our own public, as outlined. The Trustees believe this strategic approach is critical to ensuring CDEC's long term future. While it takes time to show results, the Trustees are confident that it will not only ensure CDEC's short term survival but will also enable CDEC to become a more resilient and sustainable organisation over time.

Brief statement of the charity's policy on reserves

CDEC's Reserves Policy has been reviewed on the basis that it is important that CDEC is able to maintain its staff and core work. CDEC thus seeks to achieve unrestricted reserves to an amount sufficient to pay the existing staff team for three months. The reserves level will be increased through the accumulation of unspent service income where possible. If a funding shortfall occurs, the trustees shall identify the core staff from the existing team, and direct attention to fundraising. If the reserves level exceeds that which the Trustees deem to maintain staffing and cover future redundancy commitments, then the reserves will be used to promote the development of CDEC's work. This policy was included within the CDEC Finance Policy and was given renewed approval at the Trustee meeting in March 2023.

Principal financial management policies adopted

The financial position is reported regularly by both the Treasurer and the Director to the Executive Committee and to the Trustees at Full Board meetings. In addition, we carried out the Charity Commissions 'Internal Financial Controls Checklist' to ensure that our procedures and systems were compliant. The Trustees were reassured to see that this was the situation.

The financial systems are managed by our director, with support from a freelance finance manager and CDEC's admin and finance officer. Saint & co continue to act as independent examiners for our accounts, preparing the accounts for the AGM, including all paperwork relating to registering the annual return with the Charity Commission.

In addition, Saint & Co has operated the payroll system on CDEC's behalf, calculating payments, tax and other deductions at a cost of £144 per quarter. CDEC's Director sets up the salary payment to staff and HMRC via BACS transfer. A file is kept in the CDEC office which the treasurer monitors and signs regularly. Other small payments can be made from within the centre using a debit card, statements for which are monitored and signed by the treasurer as required by our financial policy.

Principal funding sources and how expenditure in the year under review has supported the key objectives of the charity

Major funders:

National Lottery Community Fund
National Lottery Heritage Fund
Cumbria Community Foundation
European Commission

Together with:
Subscriptions
Donations
Service Income

Smaller sums continue to be important to CDEC in providing unrestricted funds to support those aspects of our work which are not covered by major grants.

Brief statement of the charities policy on fundraising

In line with recent Charity Commission recommendations CDEC has adopted a fundraising policy. In addition to the Trustees setting the criteria and monitoring any fundraising activities it also ensures that CDEC's reputation and assets are protected and that the impact of any such fundraising on donors, supporters and the public are fully considered. Any fundraising carried out on behalf of CDEC will be within a system which ensures that it remains in CDEC's best interests and in line with its ethical policy. In addition, CDEC has started to implement the policy through a rolling three year fundraising strategy and plan.

Plans for future periods

Looking ahead to the 2023-24 Budget

We have a full budget set out for the year ahead, with a total allocated to each spending category under each project line. We have updated our accounting system and now use QuickBooks software where all income and expenditure is budgeted. This means that we can track spending against budgets on a quarterly basis. In addition, cashflow is updated on a monthly basis so it can be linked clearly with budget expectations. The Trustees and all the staff are aware of the need to focus attention on attracting extra funding and grants both restricted and unrestricted, as detailed in the three year financial overview and fundraising strategy. This will be closely monitored throughout the year by the Executive Committee and proposals taken to the full Board of Trustees. The question of whether or not CDEC is likely to remain a going concern has been carefully considered by the Trustees. Although the last few years have been extremely challenging, recent funding promises and the development of new projects means that the Trustees are cautiously optimistic that CDEC will continue to operate successfully. The Trustees are aware, also, of the current economic situation And will continue to consider carefully how this could affect CDEC's activities and income.

Structure, governance and management

Governing document

This is the Foundation model constitution of a Charitable Incorporated Organisation (whose only voting members are its charity trustees). It was approved by the Board of Trustees on 27 January 2014 to take effect when CDEC becomes a Charitable Incorporated Organisation on 11th April 2015.

The trustees who served during the year and up to the date of signature of the financial statements were

Mr P Batty
Mrs J Jackson
Mr M Minnitt
Mrs A Myers
Mr G Newman
Mr C Riches
Mr M Saunders
Mrs J J Whitley
Mr J Connolly
Mrs M Barker (Appointed 19 April 2022)

Methods adopted for the recruitment and appointment of new trustees

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

As recommended by the Charity Commission, (CC-F4 CC30) potential Trustees will have the opportunity, within the boundaries of confidentiality pertaining to such communication and documentation, to

- hold informal meeting/s with key trustees and the Director of CDEC
- attend a Board of Trustees meeting

and to receive:

- a copy of 'The Essential Trustee' (CC3)
- CDEC's Strategic Objectives
- copies of recent CDEC newsletters

Apart from the first charity trustees, every trustee must be nominated by members and appointed for a term of three years at a properly convened Board meeting.

Organisational structure

The ultimate responsibility for every aspect of the Charity's operation lies with the Trustees.

All powers and decision making will be exercised by the full Board at a quorate meeting through resolution by a proposer and a seconder and by a simple majority of members present and voting. In the event of an equal number of votes being cast for and against a resolution, the Chair of the meeting will have one casting vote, even if the Chair has already voted on the resolution.

The Board may appoint standing committees.
The Board may, from time to time, form committees or other working groups which, when they are formed, must be:

- Either time limited to a specific date
- Or limited to a specific project or task which will have a finite conclusion but which may not have a pre-determined finish date.

The Board may delegate specific powers and authority variously to the Chair and to the Director and others as decided. These delegated powers will be reviewed annually by the Board.

Powers delegated to the Chair

- Line management of Director
- Power to act on an issue - as specified by Board
- Emergency expenditure between meetings, outside agreed budget
- Power to support Director in external negotiations
- Approval of grant applications
- Approval of pursuit of new opportunities
- Staffing issues: e.g. grievance and disciplinary, 'emergency cover'
- Board discipline and appraisal

Powers delegated to Director

- Developing a programme of activities for approval
- Day to day management of the organisation
- Drafting policies and procedures
- Producing medium/long term plans for approval
- Monitoring all aspects of plan implementation
- Ensuring compliance with the law
- Implementing employment policies and procedures
- Appointing staff

In addition, an Executive Committee shall meet as necessary to make decisions and to consider the running of the organisation between meetings of the Board of Trustees. The quorum for a meeting shall be 3.

The membership of the Executive Committee shall be the officers of the Board of Trustees, namely the Chair, Vice Chair, Treasurer, Secretary. The Director shall attend as a non-voting member.

The Board of Trustees empowers an Executive Committee to take decisions, to be ratified as soon as is reasonably practicable by the Board regarding the general running of the charity. The Executive Committee may make recommendations to the Board regarding all other matters.

The Executive Committee may invite other members of the Board of Trustees to attend as co-opted members for specific items: co-opted members shall not have a vote.

Policies and procedures adopted for the induction and training of trustees

As recommended by the Charity Commission, (CC-F4 CC30), newly appointed/elected Trustees will

- receive a formal letter of welcome from the Chair of the Board
- have the opportunity to meet with the Chair and Director to discuss their induction needs
- have the opportunity to shadow one of the Global Educators
- have access to the following documents for reference:

  * CDEC's constitution/governing document
  * CDEC's Annual Report and Accounts
  * Minutes of the 3 most recent Board of Trustees' meetings
  * Minutes of last AGM
  * the names and contact details for the Board of Trustees
  * copies of all relevant CDEC policies e.g. Safeguarding, Payment to Trustees
  * have a formal discussion with the Chair towards the end of their probationary period to review the extent to which expectations on both sides have been fulfilled.

Development

Beyond induction and the requirements of the Board Rules (section 1.6), Trustee development is grounded largely in self-led learning activities, complemented when appropriate by externally facilitated training or development events. These could include:

- regular **Trustee meetings** in which the agenda may be shared between standing and business items on the one hand and a development topic for in-depth discussion
- occasional **development days** or half-days focused on a specific issue of relevance to all Trustees such as a contemporary approach to the governance of CDEC
- **involvement in specific aspects of CDEC's work** alongside staff or other Trustees, such as project delivery, bid-writing, fund raising, stakeholder engagement etc (normally on an unpaid basis unless specially sanctioned by the Board)
- **training** in areas of specific Trustee responsibility such as charity and employment law, health and safety, finance etc
- **annual/bi-annual one-to-one peer conversations** using a common framework

Major risks to which the charity is exposed

The major risks to which the charity is exposed are fixed term project funding and foreign exchange rate fluctuation.

The trustees' report was approved by the Board of Trustees.

Mr P Batty
Trustee

10 July 2023

CUMBRIA DEVELOPMENT EDUCATION CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CUMBRIA DEVELOPMENT EDUCATION CENTRE

I report to the trustees on my examination of the financial statements of Cumbria Development Education Centre (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement - matter of concern identified

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I have identified a matter of concern in my report because I have concerns that the charity has negative free reserves.

The charity has a deficit on their general unrestricted reserves of £19,151 (2022: £21,628). For clarity the reserves are the charity's unrestricted funds that is freely available to spend on any of the charity's purposes.

The charity was solvent at the year-end as there are unspent designated and restricted fund balances at the year end in excess of the unrestricted funds deficit. The trustees make their assessment of going concern looking at least 12 months ahead from the date that they will approve the accounts, and this shows in their opinion that they are a going concern. We have been provided with a cashflow forecast that shows a solvent position 12 months ahead and the charities plans to reverse the current deficit on their year end reserves.

INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE TRUSTEES OF CUMBRIA DEVELOPMENT EDUCATION CENTRE

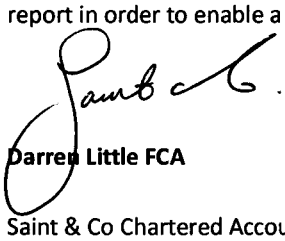
I confirm that no other matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are 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.



Darren Little FCA

Saint & Co Chartered Accountants
The Old Police Station
Church Street
Ambleside
Cumbria
LA22 0BT

Dated: 10 July 2023

CUMBRIA DEVELOPMENT EDUCATION CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	23,472	3,564	27,036	26,416	-	26,416
Charitable activities	4	28,000	330,221	358,221	-	305,589	305,589
Total income		51,472	333,785	385,257	26,416	305,589	332,005
Expenditure on:							
Charitable activities	5	37,137	364,082	401,219	15,383	255,849	271,232
Gross transfers between funds	10	-	-	-	(5,264)	5,264	-
Net income/(expenditure) for the year/ Net movement in funds		14,335	(30,297)	(15,962)	5,769	55,004	60,773
Fund balances at 1 April 2022		(21,628)	87,177	65,549	(27,397)	32,173	4,776
Fund balances at 31 March 2023		(7,293)	56,880	49,587	(21,628)	87,177	65,549

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

CUMBRIA DEVELOPMENT EDUCATION CENTRE

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	**11**	18,197		7,403	
Cash at bank and in hand		33,156		88,666	
		51,353		96,069	
Creditors: amounts falling due within one year	**12**	(1,766)		(30,520)	
Net current assets			49,587		65,549
Income funds					
Restricted funds	**14**		56,880		87,177
Unrestricted funds					
Designated funds	**15**	11,858		-	
General unrestricted funds		(19,151)		(21,628)	
			(7,293)		(21,628)
			49,587		65,549

The financial statements were approved by the Trustees on 10 July 2023

Mr P Batty
Trustee

1 Accounting policies

Charity information

Cumbria Development Education Centre is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Low Nook, Rydal Road, Ambleside, Cumbria, LA22 9BB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The Trustees and all the staff are aware of the need to focus attention on attracting extra funding and grants both restricted and unrestricted, as detailed in the three year financial overview and fundraising strategy. This will be closely monitored throughout the year by the Executive Committee and proposals taken to the full Board of Trustees. The question of whether or not CDEC is likely to remain a going concern has been carefully considered by the Trustees. Although the last three years have been extremely challenging, recent funding promises and the development of new projects means that the Trustees are cautiously optimistic that CDEC will continue to operate successfully.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1 Accounting policies **(Continued)**

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2023	2023	2023	2022
	£	£	£	£
Donations and gifts	4,134	-	4,134	2,655
Grants	-	-	-	2,314
Service and membership income	19,338	-	19,338	18,697
Other	-	3,564	3,564	2,750
	23,472	3,564	27,036	26,416

3 Donations and legacies (Continued)

Donations and gifts				
Carlisle Diocese	886	-	886	941
Other donations	3,248	-	3,248	1,714
	4,134	-	4,134	2,655

4 Charitable activities

	Project income 2023	Contract income 2023	Total 2023	Project income 2022
	£	£	£	£
Charitable grants	330,221	28,000	358,221	305,589
Analysis by fund				
Unrestricted funds	-	28,000	28,000	-
Restricted funds	330,221	-	330,221	305,589
	330,221	28,000	358,221	305,589
Performance related grants				
British Council (Erasmus+ PLACE)	78,090	-	78,090	36,117
The National Lottery (Discovered Stories Shared Communities)	-	-	-	48,798
The National Lottery Heritage Fund – Green PLACE	149,200	-	149,200	99,400
DD McPhail Charitable Settlement (Care Leavers)	19,816	-	19,816	4,694
CCC (Nature based learning contract)	-	28,000	28,000	-
CCC (HAF)	13,020	-	13,020	39,849
London Borough of Tower Hamlets (Erasmus+ Storysilience)	16,000	-	16,000	34,728
Cumbria CF (Welcoming and Resilient Communities / Climate Leaders)	27,166	-	27,166	10,808
Global Link (Migration Stories NW)	8,760	-	8,760	4,995
Other grants	18,169	-	18,169	26,200
Other	-	-	-	-
	330,221	28,000	358,221	305,589

5 Charitable activities

	Project Expenditure 2023	Contract and Service Costs 2023	Total 2023	Project Expenditure 2022	Contract and Service Costs 2022	Total 2022
	£	£	£	£	£	£
Staff costs	113,958	17,016	130,974	98,398	8,693	107,091
Rent and rates	5,346	-	5,346	9,145	-	9,145
Transfer to partners	128,100	-	128,100	80,443	-	80,443
Freelance Associate Fees	11,865	1,000	12,865	29,466	-	29,466
Accountancy Costs	-	-	-	3,297	-	3,297
Computer Hardware, Software & Licences	396	-	396	2,686	-	2,686
Consumables and supplies	1,416	-	1,416	2,452	-	2,452
HR costs	771	-	771	1,093	-	1,093
Insurance	1,113	-	1,113	837	-	837
Marketing	384	-	384	2,199	-	2,199
Staff training and staff expenses	1,260	763	2,023	254	-	254
Printing, postage, stationery & telephone	1,280	25	1,305	2,115	-	2,115
Travel & Transport costs	12,162	426	12,588	10,225	-	10,225
Project Activities	74,591	16,127	90,718	11,906	-	11,906
Purchases	266	-	266	167	-	167
Other costs	8,858	-	8,858	-	5,136	5,136
	361,766	35,357	397,123	254,683	13,829	268,512
Share of governance costs (see note 6)	2,316	1,780	4,096	1,166	1,554	2,720
	364,082	37,137	401,219	255,849	15,383	271,232
Analysis by fund						
Unrestricted funds	-	37,137	37,137	-	15,383	15,383
Restricted funds	364,082	-	364,082	255,849	-	255,849
	364,082	37,137	401,219	255,849	15,383	271,232

6 Support costs

	Support costs	Governance costs	2023	2022
	£	£	£	£
Independent examiners fees	-	2,316	2,316	2,720
Trustee expenses	-	1,780	1,780	-
	-	4,096	4,096	2,720
Analysed between				
Charitable activities	-	4,096	4,096	2,720

Governance costs includes payments to the independent examiner of £1,392 (2022: £1,308) for independent examination fees.

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During the current year six trustees were reimbursed for travel expenses totalling £1,780 (2022: No trustees were reimbursed for travel expenses totalling £Nil)

8 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	6	5

Employment costs	2023	2022
	£	£
Wages and salaries	122,844	101,288
Social security costs	5,494	3,797
Other pension costs	2,636	2,006
	130,974	107,091

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Transfers

The only transfers made in the year were between designated funds and general unrestricted funds when the designation was no longer required.

11 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Trade debtors	372	4,810
Prepayments and accrued income	17,825	2,593
	18,197	7,403

12 Creditors: amounts falling due within one year

	Notes	2023	2022
		£	£
Deferred income	13	-	24,900
Trade creditors		-	3,254
Accruals and deferred income		1,766	2,366
		1,766	30,520

13 Deferred income

	2023	2022
	£	£
Other deferred income	-	24,900

Deferred income is included in the financial statements as follows:

	2023	2022
	£	£
Deferred income is included within:		
Current liabilities	-	24,900

Movements in the year:

13 Deferred income **(Continued)**

Deferred income at 1 April 2022	24,900	12,700
Released from previous periods	(24,900)	(12,700)
Resources deferred in the year	-	24,900
Deferred income at 31 March 2023	-	24,900

Deferred income released in the period relates to National Lottery Heritage Funding for the PLACE project, this is a project that runs for a 20-month period from 01 August 2021 to 31 March 2023. The first instalment of the funding was received before the year end so 2 months has been deferred into the next financial year.

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£	£	£	£	£
Discovered Stories Shared Communities	10,742	48,798	(51,043)	-	8,497	-	(8,497)	-
Bubble Up Project	(945)	500	(270)	715	-	-	-	-
Encountering Wordsworth	6,122	-	(6,122)	-	-	-	-	-
Erasmus + Sankofa	(8,089)	36,116	(32,576)	4,549	-	-	-	-
Erasmus + PLACE	19,968	-	(19,057)	-	911	78,091	(78,388)	614
Erasmus + Storysilience	-	34,728	(18,150)	-	16,578	19,564	(36,142)	-
Virtual Voice RE	4,375	5,000	(5,486)	-	3,889	-	(3,889)	-
Care Leavers Project	-	15,394	(7,500)	-	7,894	19,816	(14,939)	12,771
Climate Leaders Project	-	10,000	(1,500)	-	8,500	27,866	(6,737)	29,629
Holiday and Food Programme	-	39,849	(39,849)	-	-	13,020	(13,020)	-
Migration Stories NW	-	4,996	(4,996)	-	-	8,760	(8,760)	-
PLACE - Green recovery Fund	-	99,400	(67,786)	-	31,614	149,200	(180,814)	-
Welcoming and Resilient Communities	-	10,808	(1,514)	-	9,294	9,300	(12,826)	5,768
Connecting Communities (UKRI)	-	-	-	-	-	8,168	(70)	8,098
	32,173	305,589	(255,849)	5,264	87,177	333,785	(364,082)	56,880

14 Restricted funds **(Continued)**

The specific purposes for which funds are to be are applied are as follows:

Discovered Stories Shared Communities: This National Lottery Community Fund project began just before the end of this financial year. Discovered Stories, Shared Community will build inter-generational and inter-cultural connections amongst isolated Cumbrian communities. The overall aim is to enable all community members- both 'New Cumbrians', as a result of migration, and existing Cumbrians to find their voices, develop the connections that bring them together, and build their community as a place of welcome.

Bubble Up Project: Creative arts project, working with young people of colour from migrant backgrounds (economic and refugee). The young people created a mural that illustrated their identities, hopes and vision for the future.

Encountering Wordsworth: This project provides opportunities for young people to explore Wordsworth's legacy, timed for the 250th anniversary of his birth. In exploring his legacy, they will be able to see how he shaped the people and place in which they live; and will empower them to shape his ongoing legacy.

Erasmus+ (Sankofa - storytelling in a digital age): SANKOFA is an EU project and involves CDEC working with partners in the Czech Republic, Slovakia and London. Our project will combine traditional storytelling techniques with digital technologies so that pupils gain skills in both storytelling and online recording, editing and sharing their stories across national borders. We will work with stories from our own and others' cultures- to understand similarities and differences - and to find new stories that will contribute to a sustainable future in our interconnected world. The themes we will explore through the storytelling process will include migration, gender, biodiversity, climate change and will be linked to the Sustainable Development Goals.

Erasmus+ (PLACE - Paths to Learning- Active Community Engagement): PLACE is an EU project and involves CDEC working with partners in the Czech Republic, Slovakia and Dorset. Our project will enable pupils and young people to explore their communities through place based learning in order to better connect them to their communities- the place they are in and the support networks around them. Core to this project are the themes of emotional health and wellbeing, sustainability and climate action and building sustainable communities and cities.

HO Community Integration Project: CDEC is supporting the local authority and AWAZ Cumbria to deliver a Home Office funded Community Integration Project. The overall aim of the project is to work with participants- migrants and non-migrant individuals and communities- to strengthen communities, build better mutual understanding and stronger inter-cultural relationships. The project is funded to work in Carlisle and the South Lakes.

Erasmus+ (STORYsilience): STORYsilience works with young people and arts based organisations. Young people are supported to gather stories of experiences of the pandemic and work with creative experts to turn those stories into performance.

Virtual Voice RE: Developing individual and authentic 'voices' through the medium of film to provide meaningful dialogues on the unique and lived experiences of religion and worldviews.

14 Restricted funds **(Continued)**

Care Leavers Project: Working specifically with young people with care experience to develop their agency, community connections and build skills that give them greater confidence to engage with further education and employment.

Climate Leaders Project: Develop a network of young people across Cumbria who can share their ideas and projects with others as they work to address climate change. The aim is to create a series of resources that young people can access to support them to take action at a local level.

Holiday and Food Programme: Delivering a summer programme for young people that provides a range of fun activities. Children and young people on free school meals or who have additional needs access the programme for free.

Migration Stories NW: Researching and documenting 100 stories of migration to and from the Northwest of England since the Romans. These stories will be hosted on a custom built website.

PLACE - Green recovery Fund: The aim of Green PLACE is to develop agency in young people by encouraging exploration of their locality. Identifying the green spaces it contains, assessing the quality of the green space and exploring the opportunities to improve and enhance the space for the benefit of people and wildlife. The project also aims to strengthen relationships within their immediate community and help participants engage with the wider community through nature-based activities. We hope the project activities will give them a sense of how they can take local action to improve their community as well as supporting their mental health and wellbeing.

Welcoming and Resilient Communities: Developing training and workshops for teachers, community members and young people that support greater understanding of people who are refugees, seeking asylum and how, through this greater empathy we can build more welcoming communities.

15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds			
	Incoming resources	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£
Greener schools	-	-	2,121	(1,594)	(527)	-
Nature based learning contract	-	-	28,000	(16,142)	-	11,858
	-	-	30,121	(17,736)	(527)	11,858

The specific purposes for which funds are to be are applied are as follows:

Nature based learning contract
CDEC undertook with CAfS and the University of Cumbria to conduct a scoping report on place based learning in schools in Cumbria

16 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:						
Current assets/(liabilities)	(7,293)	56,880	49,587	(21,628)	87,177	65,549
	(7,293)	56,880	49,587	(21,628)	87,177	65,549

17 Funds in deficit

Funds in deficit at the year end are as follows:

Unrestricted funds / services

The general unrestricted funds are in deficit at the year end by £19,151 (2022: 21,627)

The trustees are aware of this situation and are taking the following steps to return the free reserves to a positive position:

- Reducing overheads and core costs
- Increasing efforts to generate unrestricted income through diversifying training and membership income and seeking out appropriate contracts

18 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

CUMBRIA DEVELOPMENT EDUCATION CENTRE

England & Wales - Charity number 1156649

Accounts

Cumbria Development Education Centre

Unaudited Financial Statements for the year ended
31 March 2022

Charity Registration Number: 1156649

Cumbria Development Education Centre

Financial Statements

Year ended 31 March 2022

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Cumbria Development Education Centre

Trustees' Annual Report

Year ended 31 March 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Cumbria Development Education Centre
Charity registration number	1156649
Principal office	Low Nook Rydal Road Ambleside Cumbria LA22 9BB

THE TRUSTEES

Peter Batty
Jen Jackson
Mason Minnit
Anne Myers
Gary Newman
Clive Riches
Murray Saunders
Juliet Jean Whitley
Jim Connolly

Independent examiner	Mr Darren Little Saint & Co The Old Police Station Church Street Ambleside Cumbria LA22 0BT

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

This is the Foundation model constitution of a Charitable Incorporated Organisation (whose only voting members are its charity trustees). It was approved by the Board of Trustees on 27 January 2014 to take effect when CDEC becomes a Charitable Incorporated Organisation on 11th April 2015.

Methods adopted for the recruitment and appointment of new trustees

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

As recommended by the Charity Commission, (CC-F4 CC30) potential Trustees will have the opportunity, within the boundaries of confidentiality pertaining to such communication and documentation, to

- hold informal meeting/s with key trustees and the Director of CDEC
- attend a Board of Trustees meeting

and to receive:

- a copy of 'The Essential Trustee' (CC3)
- CDEC's Strategic Objectives
- copies of recent CDEC newsletters

Apart from the first charity trustees, every trustee must be nominated by members and appointed for a term of three years at a properly convened Board meeting.

Policies and procedures adopted for the induction and training of trustees

As recommended by the Charity Commission, (CC-F4 CC30), newly appointed/elected Trustees will

- receive a formal letter of welcome from the Chair of the Board
- have the opportunity to meet with the Chair and Director to discuss their induction needs
- have the opportunity to shadow one of the Global Educators
- have access to the following documents for reference:
    - CDEC's constitution/governing document
    - CDEC's Annual Report and Accounts
    - Minutes of the 3 most recent Board of Trustees' meetings
    - Minutes of last AGM
    - the names and contact details for the Board of Trustees
    - copies of all relevant CDEC policies e.g. Safeguarding, Payment to Trustees
    - have a formal discussion with the Chair towards the end of their probationary period to review the extent to which expectations on both sides have been fulfilled.

STRUCTURE, GOVERNANCE AND MANAGEMENT *(continued)*

Development

Beyond induction and the requirements of the Board Rules (section 1.6), Trustee development is grounded largely in self-led learning activities, complemented when appropriate by externally facilitated training or development events. These could include:

- regular **Trustee meetings** in which the agenda may be shared between standing and business items on the one hand and a development topic for in-depth discussion
- occasional **development days** or half-days focused on a specific issue of relevance to all Trustees such as a contemporary approach to the governance of CDEC
- **involvement in specific aspects of CDEC's work** alongside staff or other Trustees, such as project delivery, bid-writing, fund raising, stakeholder engagement etc (normally on an unpaid basis unless specially sanctioned by the Board)
- **training** in areas of specific Trustee responsibility such as charity and employment law, health and safety, finance etc
- **annual/bi-annual one-to-one peer conversations** using a common framework

STRUCTURE, GOVERNANCE AND MANAGEMENT *(continued)*

Organisational structure

The ultimate responsibility for every aspect of the Charity's operation lies with the Trustees.

All powers and decision making will be exercised by the full Board at a quorate meeting through resolution by a proposer and a seconder and by a simple majority of members present and voting. In the event of an equal number of votes being cast for and against a resolution, the Chair of the meeting will have one casting vote, even if the Chair has already voted on the resolution.

The Board may appoint standing committees.
The Board may, from time to time, form committees or other working groups which, when they are formed, must be:

- Either time limited to a specific date
- Or limited to a specific project or task which will have a finite conclusion but which may not have a pre-determined finish date.

The Board may delegate specific powers and authority variously to the Chair and to the Director and others as decided. These delegated powers will be reviewed annually by the Board.

Powers delegated to the Chair

- Line management of Director
- Power to act on an issue - as specified by Board
- Emergency expenditure between meetings, outside agreed budget
- Power to support Director in external negotiations
- Approval of grant applications
- Approval of pursuit of new opportunities
- Staffing issues: e.g. grievance and disciplinary, 'emergency cover'
- Board discipline and appraisal

Powers delegated to Director

- Developing a programme of activities for approval
- Day to day management of the organisation
- Drafting policies and procedures
- Producing medium/long term plans for approval
- Monitoring all aspects of plan implementation
- Ensuring compliance with the law
- Implementing employment policies and procedures
- Appointing staff

In addition, an Executive Committee shall meet as necessary to make decisions and to consider the running of the organisation between meetings of the Board of Trustees. The quorum for a meeting shall be 3.

The membership of the Executive Committee shall be the officers of the Board of Trustees, namely the Chair, Vice Chair, Treasurer, Secretary. The Director shall attend as a non-voting member.

The Board of Trustees empowers an Executive Committee to take decisions, to be ratified as soon as is reasonably practicable by the Board regarding the general running of the charity. The Executive Committee may make recommendations to the Board regarding all other matters.

The Executive Committee may invite other members of the Board of Trustees to attend as co-opted members for specific items: co-opted members shall not have a vote.

STRUCTURE, GOVERNANCE AND MANAGEMENT *(continued)*

Major risks to which the charity is exposed

The major risks to which the charity is exposed are fixed term project funding and foreign exchange rate fluctuation.

OVERVIEW OF CHARITY'S OBJECTIVES AND ACTIVITIES

Charity's aims

The object of Cumbria Development Education Centre (CDEC) is to advance the awareness and education of the public in the subject of world development matters. In particular, our aim is to provide resources and services to secondary and primary schools in Cumbria, as well as to our wider public of beneficiaries, relating to the historical, social, geographical, economic, environmental and other aspects of global citizenship.

Vision

Our vision is for young people and those in the wider Cumbrian community to have the skills and confidence to be able to face the challenges of today, to develop understanding and respect for other people and places, and to make informed choices that have a positive impact on society and the world around them. Our aspiration is to support Cumbria in becoming a beacon of global citizenship.

Summary of the main activities in relation to these objects

In pursuance of these aims and this vision, CDEC:

- provides training courses for teachers/leaders in schools and other educational or community settings, for example on global citizenship in the curriculum and Philosophy for Children
- creates resources, such as study materials and mobile exhibitions, and uses other mechanisms, such as teacher networks and social media, to facilitate education in global matters
- delivers projects that focus on addressing social, racial and environmental injustice
- provides materials for loan to support education for global citizenship, for example resource boxes for schools
- liaises with other organisations in the UK and abroad and develops wide-ranging partnerships to further CDEC's purpose, for example in delivering joint projects or influencing national policy

OBJECTIVES AND ACTIVITIES *(continued)*

Public Benefit

Our organisation is for the benefit of the general public and, more specifically, for educators and learners in formal and non-formal educational settings, but with no restrictions on who can benefit from our services. In line with the Charity Commission's general guidance on public benefit, the purpose of the summary below of CDEC's main achievements during the past year is to demonstrate the difference that our work is making to the beneficiaries we serve. Given the nature of our work, this is not always easily measurable; however, the trustees believe that it is through the application of our values to our aims as a charity, with due attention to risk assessment and management, that we are able to make a deep and lasting impact on the awareness and education of the public in world development matters.

ACHIEVEMENTS AND PERFORMANCE

Summary of main achievements of the charity during the year

Summary of main achievements of the charity during the year and of main difference that the charity's work has made for its beneficiaries during the year

CDEC's 'public', as referred to in its charitable object, constitute its main beneficiaries. These are:

- Children and young people
- Teachers and school communities
- Students in higher education
- Other local organisations and groups
- The wider national and international network of global educators.

Children and young people

Schools remain our primary constituency, and children and young people continue to benefit from our work in a range of ways including:

- a curriculum that is enriched through teaching methods which challenge their thinking and encourage them to take responsibility for their own life choices, as well as resources that inform this approach
- greater awareness of the world they live in, their local context as well as the wider world, the connections between the two and their role as global citizens
- the skills to engage with this environment, which empower them to make choices that affect their lives and the lives of others.

Much of this benefit is the result of our work with teachers through the projects and continuing professional development work that involve them (see below). Nonetheless, a major thrust of our benefit to young people is realized by ensuring both that we listen to them and that their voice is heard more widely. So we have continued to enhance our impact through working directly with young people themselves. Examples of this in 2021-22 include collaborating with Cumbria Action for Sustainability (CAfS) to facilitate the Youth Climate Summit, attended by over 550 young people as well as running two Holiday and Food programmes in the summer.

Teachers and school communities

The pressure on schools from the pandemic as well as from competing expectations and ever-tightening budgets, has not relented this year. The benefit of our work to teachers is in helping them to maintain a positive and pragmatic perspective on their wider context. Our emphasis continues to be not just on how global citizenship matters but also on how it can be integrated into the mainstream business of the classroom and the school's wider curriculum. The positive difference we have been able to make is in four main ways:

- by developing teacher expertise: directly, for instance through providing training opportunities, both online and face to face, and through pedagogical approaches such as Philosophy for Children (P4C) and Compassionate and Restorative Education (CARE); and indirectly, for example through building local centres of expertise, to support teachers in empowering young people to become more resilient learners and active, compassionate global citizens of the future
- by improving and developing our bank of materials on different aspects of global citizenship, and customizing them for use in the changing circumstances created by the pandemic. For example, we have continued to share resources regularly for teachers and parents to use with children; and we have embarked on updating our resource boxes and are exploring how to make them available on line
- by putting teachers and schools in touch with each other through our network of subscribing schools and the programmes we run: the difference this makes is not simply to reassure schools that they do not stand alone in taking the global citizenship agenda seriously; it also contributes significantly to the growth of a stronger regional collective of educators who are committed to the same set of educational values, priorities and practices.

- by helping to strengthen the links between schools and local communities and working in partnership with other community organisations in Cumbria, such as Anti-Racist Cumbria and CAfS

Students in higher education
The pressure on higher education remains greater even than on schools and the scope is very limited for our direct involvement with HE providers in delivering initial teacher training. However we have significant links with the sector, for example through Lancaster University, where we have a strong relationship with the Department of Evaluation in Education and Work, and the University of Cumbria, where we continue to collaborate with the Outdoor Studies Department and the Institute of Education.

The main way in which we continue to bring the benefit of close co-operation with HE to our public is by applying research expertise to the evaluation of global learning practice in schools; we are also renewing our efforts to give undergraduate and postgraduate students the opportunity to contribute their voice to the development of our practice.

Other local organisations and groups
Advancing the education of the public in the subject of world development issues and global citizenship is not exclusively a matter for the formal education sector and our values cannot be confined within the walls of the classroom. Investing in building wider alliances and partnerships with organisations across the spectrum of the business community, the voluntary sector and other areas of public life continues to be central to our strategic thinking. We have developed our relationship with other organisations in Cumbria from the Same Storm, Different Boats initiative, providing educational and community support to black, brown, minoritized and new Cumbrians; we are still striving to develop meaningful relationships with a number of local businesses; our longstanding partnership with the Cumbria Fair Trade Network continues to thrive; our connections with the diverse third sector in the region have strengthened through active engagement with Anti-Racist Cumbria, Carlisle One World Centre, Furness Multicultural Community Forum, CAfS and others; and we are still seeking to broaden our connections with different strands of local government beyond education, including Public Health and the Police and Crime Commissioner for Cumbria.

- linking these other agencies to the key constituency of schools in progressing our shared agenda
- sharing our methodology of enquiry based learning to engage young people
- supporting (and in some cases undertaking) the evaluation of programmes in terms of the benefits they bring

The impact of partnership working in this way is potentially great in helping to build Cumbria as a beacon of global citizenship.

The wider national and international network of global educators
CDEC's primary remit is to serve the people of Cumbria and an important aspect of the benefit we contribute is to locate our approach in the wider national and international context and community of global educators. We continue to play an influential role in relevant national networks such as the Consortium of Development Education Centres (CoDEC) and the Our Shared World Consortium. This brings benefit:

- to a wider public through our facilitation of and contribution to the activities of national consortia as well as the linking up for maximum impact of training and resource provision across the country
- to CDEC's local beneficiaries by connecting them to the broader context and giving a platform for the sharing of local excellent practice on a wider stage.
- to CDEC itself in the re-evaluation of our entire approach to supporting our own public in the light of lessons to be learned from the current pandemic

By virtue of our longstanding delivery of major projects funded by the EU, in collaboration with partners across the breadth of Europe we are also able to make a significant difference both by drawing on pan-European perspectives to inform our local practice and by sharing our own practice for an even wider population of beneficiaries.

Conclusion: CDEC's own profile and development as a sustainable organisation

In addition to the specific ways we have sought to fulfil our commitment to the full range of our beneficiaries described above, we have much to be proud of in the delivery of projects that we have been successful in gaining funding for.

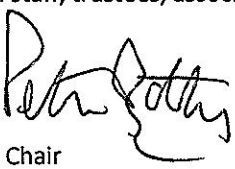
Benefit and impact from this work is carefully evaluated and reported in project reviews on a regular basis and needs not so much repetition as celebration here.

Ultimately, however, CDEC can be of no public benefit at all if we do not nurture our own sustainability as an organization. To this end, in addition to diversifying and consolidating our funding streams we are working to:

- continue expanding our social capital through the relationships we build with organisations and individuals in all sectors who share our values and priorities, and with whom we seek to work in partnership
- grow our capacity to deliver an increasingly diverse programme through our core staff, our associates and volunteers, with the resources to respond nimbly to events locally, nationally and globally, as well as by drawing on new and accessible ways of convening and delivering events and programmes
- ensure that the Board of Trustees is fully geared to serving CDEC's needs
- develop more effective ways of evaluating our impact such that they inform future priority setting and decision making

This process has involved all trustees and staff working increasingly closely together to reaffirm our commitment to CDEC's existing objectives as a charity in playing a leading role in the development of global citizenship as central to educational thinking in Cumbria.

It only remains for me to express my sincere gratitude and appreciation for the hard work and commitment shown by all staff, trustees, associates, volunteers and Vice Presidents to CDEC's work.



Peter Batty, Chair
July 2022

FINANCIAL REVIEW

Brief statement of the charity's policy on reserves

CDEC's Reserves Policy has been reviewed on the basis that it is important that CDEC is able to maintain its staff and core work. CDEC thus seeks to achieve unrestricted reserves to an amount sufficient to pay the existing staff team for three months. The reserves level will be increased through the accumulation of unspent service income where possible. If a funding shortfall occurs, the trustees shall identify the core staff from the existing team, and direct attention to fundraising. If the reserves level exceeds that which the Trustees deem to maintain staffing and cover future redundancy commitments, then the reserves will be used to promote the development of CDEC's work. This policy was included within the CDEC Finance Policy and was given renewed approval at the Trustee meeting on 30 March 2022.

Review of financial position of the charity

Although there has been some improvement in the financial situation of the charity sector over the last twelve months, funding sources have remained tight and difficult to access. The Trustees consider that given this CDEC has been successful in acquiring new funding sources. The Covid-19 pandemic and the government's lockdown for a large proportion of the year, has severely restricted CDEC's ability to raise unrestricted funds which very largely arise from CDEC activities. It is the view of the Trustees that the present Director and her staff have done all in their powers to try and access these funds.

At the end of the year 2021-22 we had a deficit of £21,628, which shows improvement on £27,397 in the previous year, on our unrestricted funds which we have commented on in the accounts as to how we intend to reverse the deficit and hopefully get back to the minimum reserve level.

This decline in unrestricted funding has been very carefully monitored by the Trustees to prevent a negative cashflow developing. As stated in our reserves policy, this has caused the Trustees to continue to focus clearly on the need for increased fundraising. While there have been a number of successful bids for projects yielding restricted income, which does contribute to the salaries of staff involved and contributes to overheads, unrestricted funds have been much more difficult to procure and have in actual numbers declined entirely due to the lockdown. Schools have been reluctant to take out membership while most training and similar events have not happened. The Trustees are keen to increase membership, and thus subscriptions and considerable effort will be put into achieving this once the education sector is operating normally. A number of tempting ideas are being put together to facilitate this and initial responses from schools have been very favourable. In addition, a Friends of CDEC scheme has been launched and this, together with an offer of free wills linked to legacy donations, is seen by the Trustees as another way of raising unrestricted funds. The importance of increasing unrestricted funds is clearly recognised by the Trustees. Both they and the staff are actively seeking these both locally and nationally. Overall income exceeded expenditure reversing the situation in the previous two years. Income rose from £232,046 to £332,005 while expenditure rose from 234,013 to £271,232. This gave a surplus of income over expenditure of £60,773.

FINANCIAL REVIEW *(continued)*

Going concern trustees review

As mentioned above, the Trustees and staff are actively seeking ways of increasing unrestricted income. This includes attracting more schools to become members by offering a more attractive package of benefits and by providing new programmes for both children and teachers which will help address the social and psychological effects of the virus. 'CARE' (Compassionate and Restorative Education) is being rolled out to support teachers, pupils, schools and communities and there are good indications that this is being favourably received not only in Cumbria, but in many other areas of the UK. Additionally, assuming schools continue to be fully operational in September, CDEC intends to offer a range of in-service face to face programmes as well as further developing its on-line provision. The Trustees are intending, also, to place more emphasis on the 'Friends of CDEC' campaign and its legacy funding.

The Trustees continue to monitor costs on a regular basis. CDEC has taken advantage of the Government's furlough scheme with all employees having at some stage taken part. This has allowed CDEC to 'save' several thousand pounds in salaries. At present all staff have a full programme of work arranging, and in some cases running, events and projects. With new project funding coming on stream the need to keep a careful watch on the workload of staff and the way tasks are allocated is something the trustees are conscious of and are actively monitoring.

Although restricted income does not strictly 'belong' to CDEC it does contribute to the employment of staff and the renting of premises. The Trustees, therefore, intend to strongly pursue the search for funding for new projects, while at the same time applying for grants for unrestricted use. We are confident that a considerable sum of money will be raised in this way during the year.

Over the last three years the Trustees have implemented a number of strategies to try and strengthen CDEC, although this has been hampered by the lockdown. The Trustees have instituted a rolling long-term financial plan and budgeting is now done not only on an annual basis, but also in the context of this financial plan. In conjunction with this is a three year fundraising strategy which informs planning and which is under regular review. The Trustees and staff, also, have been growing CDEC's social capital by developing relationships and working with a range of different individuals and organisations across sectors. The purpose of this partnering approach is partly to support the work of others by bringing to it our expertise and partly to make a wider resource available to our own public, as outlined. Many of our projects such as 'Discovered Stories, Shared Communities' and STORYsilience have allowed us to work with new partners and to grow our social capital, strengthening our networks. The Trustees believe this strategic approach is critical to ensuring CDEC's long term future. While it takes time to show results, the Trustees are confident that it will not only ensure CDEC's short term survival but will also enable CDEC to become a more resilient and sustainable organisation over time.

Brief statement of the charities policy on fundraising

In line with recent Charity Commission recommendations CDEC has adopted a fundraising policy. In addition to the Trustees setting the criteria and monitoring any fundraising activities it also ensures that CDEC's reputation and assets are protected and that the impact of any such fundraising on donors, supporters and the public are fully considered. Any fundraising carried out on behalf of CDEC will be within a system which ensures that it remains in CDEC's best interests and in line with its ethical policy. In addition, CDEC has started to implement the policy through a rolling three year fundraising strategy and plan.

FINANCIAL REVIEW *(continued)*

Principal financial management policies adopted

The financial position is reported regularly by both the Treasurer and the Director to the Executive Committee and to the Trustees at Full Board meetings. In addition, we carried out the Charity Commissions 'Internal Financial Controls Checklist' to ensure that our procedures and systems were compliant. The Trustees were reassured to see that this was the situation.

The financial systems are managed by our director, with support from a freelance finance manager and CDEC's admin and finance officer. Saint & co continue to act as independent examiners for our accounts, preparing the accounts for the AGM, including all paperwork relating to registering the annual return with the Charity Commission.

In addition, Saint & Co has operated the payroll system on CDEC's behalf, calculating payments, tax and other deductions at a cost of £144 per quarter. CDEC's Director sets up the salary payment to staff and HMRC via BACS transfer. A file is kept in the CDEC office which the treasurer monitors and signs regularly. Other small payments can be made from within the centre using a debit card, statements for which are monitored and signed by the treasurer as required by our financial policy.

Principal funding sources and how expenditure in the year under review has supported the key objectives of the charity

Major funders:

National Lottery Community Fund
National Lottery Heritage Fund
European Commission

Together with:
Subscriptions
Donations
Service Income

Smaller sums continue to be important to CDEC in providing unrestricted funds to support those aspects of our work which are not covered by major grants.

FINANCIAL REVIEW *(continued)*

PLANS FOR FUTURE PERIODS

Looking ahead to the 2022-23 Budget

We have a full budget set out for the year ahead, with a total allocated to each spending category under each project line. We have updated our accounting system and now use QuickBooks software where all income and expenditure is budgeted. This means that we can track spending against budgets on a quarterly basis. In addition, cashflow is updated on a monthly basis so it can be linked clearly with budget expectations. The Trustees and all the staff are aware of the need to focus attention on attracting extra funding and grants both restricted and unrestricted, as detailed in the three year financial overview and fundraising strategy. This will be closely monitored throughout the year by the Executive Committee and proposals taken to the full Board of Trustees. The question of whether or not CDEC is likely to remain a going concern has been carefully considered by the Trustees. Although the last few years have been extremely challenging, recent funding promises and the development of new projects means that the Trustees are cautiously optimistic that CDEC will continue to operate successfully. The Trustees are aware, also, of the current economic situation And will continue to consider carefully how this could affect CDEC's activities and income.

COVID-19 implications

The Trustees have closely monitored the impact of the pandemic and subsequent lockdown on the charity's operations and this resulted in an ongoing updating of the original budget, agreed in March, in the light of the anticipated consequences of Covid-19 on our activity and government measures to support businesses. The Executive has been reviewing the situation on a very regular basis in conjunction with the staff. With schools now functioning normally we are hoping this may no longer be necessary, although the Trustees will continue to monitor government measures and to take whatever actions may be necessary.

The inevitable hiatus imposed by Covid-19 has also provided an opportunity to take stock and rethink how CDEC operates as an organisation, both in relation to the content of its programme and, perhaps more significantly, in terms of its modus operandi. It has highlighted the importance of responding with even greater attention to the specific needs of its public as well as being creative, where possible, in making our services as available and accessible to the wider public.

The trustees' annual report was approved on 21 July 2022 and signed on behalf of the board of trustees by:



Peter Batty
Chair of Trustees

Cumbria Development Education Centre

Independent Examiner's Report to the Trustees of Cumbria Development Education Centre

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Cumbria Development Education Centre ('the charity') for the year ended 31 March 2022.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT - MATTER OF CONCERN IDENTIFIED

I have completed my examination. I have identified a matter of concern in my report because the charity has a deficit on their reserves of £21,628 (2021: £27,397). For clarity the reserves are the charity's unrestricted funds that is freely available to spend on any of the charity's purposes.

The charity was solvent at the year-end as there are unspent restricted fund balances at the year end in excess of the unrestricted funds deficit. The trustees make their assessment of going concern looking at least 12 months ahead from the date that they will approve the accounts, and this shows in their opinion that they are a going concern. We have been provided with a cashflow forecast that shows a solvent position 12 months ahead and the charities plans to reverse the current deficit on their year end reserves.

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I confirm that no other matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Mr Darren Little
Independent Examiner

Saint & Co
The Old Police Station
Church Street
Ambleside
Cumbria
LA22 0BT

Cumbria Development Education Centre

Statement of Financial Activities

Year ended 31 March 2022

	Note	Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
Income and endowments					
Donations and legacies	4	26,416	–	**26,416**	45,427
Charitable activities	5	–	305,589	**305,589**	186,619
Total income		26,416	305,589	**332,005**	232,046
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	13,829	–	**13,829**	39,775
Expenditure on charitable activities	7	(1,554)	(255,849)	**(257,403)**	(194,238)
Total expenditure		15,383	255,849	**271,232**	234,013
Net income/(expenditure)		11,033	49,740	**60,773**	(1,967)
Transfers between funds		(5,264)	5,264	–	–
Net movement in funds		5,769	55,004	**60,773**	(1,967)
Reconciliation of funds					
Total funds brought forward		(27,397)	32,173	**4,776**	6,743
Total funds carried forward		(21,628)	87,177	**65,549**	4,776

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 17 to 29 form part of these financial statements.

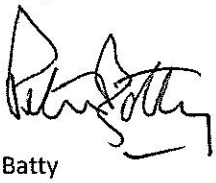
Cumbria Development Education Centre

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
CURRENT ASSETS			
Debtors	12	**7,403**	4,449
Cash at bank and in hand		**88,666**	17,946
		96,069	22,395
CREDITORS: amounts falling due within one year	13	**(30,520)**	(17,619)
NET CURRENT ASSETS		**65,549**	4,776
TOTAL ASSETS LESS CURRENT LIABILITIES		**65,549**	4,776
NET ASSETS		**65,549**	4,776
FUNDS OF THE CHARITY			
Restricted funds		**87,177**	32,173
Unrestricted funds		**(21,628)**	(27,397)
Total charity funds	18	**65,549**	4,776

These financial statements were approved by the board of trustees and authorised for issue on 21 July 2022, and are signed on behalf of the board by:



Peter Batty
Chair of Trustees

The notes on pages 17 to 29 form part of these financial statements.

1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Low Nook, Rydal Road, Ambleside, Cumbria, LA22 9BB.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The trust meets the definition of a public benefit entity under FRS102.

Going concern

The Trustees and all the staff are aware of the need to focus attention on attracting extra funding and grants both restricted and unrestricted, as detailed in the three year financial overview and fundraising strategy. This will be closely monitored throughout the year by the Executive Committee and proposals taken to the full Board of Trustees. The question of whether or not CDEC is likely to remain a going concern has been carefully considered by the Trustees. Although the last three years have been extremely challenging, recent funding promises and the development of new projects means that the Trustees are cautiously optimistic that CDEC will continue to operate successfully.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

- None

3. ACCOUNTING POLICIES *(continued)*

Judgements and key sources of estimation uncertainty *(continued)*

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

- None

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

3. ACCOUNTING POLICIES *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the charity and their measurement basis are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in notes. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost as detailed in notes. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

3. ACCOUNTING POLICIES *(continued)*

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. DONATIONS AND LEGACIES

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
DONATIONS				
Carlisle Diocese	941	**941**	1,343	1,343
Donations	1,714	**1,714**	6,820	6,820
GRANTS				
Government grant income	2,314	**2,314**	18,081	18,081
OTHER DONATIONS AND LEGACIES				
Service income	18,697	**18,697**	17,093	17,093
Administration charge income	2,750	**2,750**	2,090	2,090
	26,416	**26,416**	45,427	45,427

Exceptional government funding: The charity has been eligible to claim additional funding in year from government support schemes in response to the coronavirus outbreak. The funding received is shown above under "government grant income". The charity furloughed staff under the government's CJRS. The funding received relates to staff costs in respect of 5 members of staff which are included within the wages note.

5. CHARITABLE ACTIVITIES

	Restricted Funds £	**Total Funds 2022 £**	Restricted Funds £	Total Funds 2021 £
British Council (Erasmus+ PLACE)	36,117	**36,117**	84,921	84,921
Culham St Gabriels (Virtual Voice RE)	5,000	**5,000**	5,000	5,000
The National Lottery (Same Storm Different Boats)	–	**–**	40,000	40,000
Curious Minds (Bubble up project)	500	**500**	3,400	3,400
CCC (HO Community Integration Project)	–	**–**	2,500	2,500
The National Lottery (Discovered Stories Shared Communities)	48,798	**48,798**	50,798	50,798
The National Lottery Heritage Fund – Green PLACE	99,400	**99,400**	–	–
DD McPhail Charitable Settlement (Care Leavers)	4,694	**4,694**	–	–
Francis C Scott Trust (Care Leavers)	10,700	**10,700**	–	–
Awards for All (Climate Leaders)	10,000	**10,000**	–	–
CCC (HAF)	39,849	**39,849**	–	–
London Borough of Tower Hamlets (Erasmus+ Storysilience)	34,728	**34,728**	–	–
Cumbria CF (Welcoming and Resilient Communities)	10,808	**10,808**	–	–
Global Link (Migration Stories NW)	4,995	**4,995**	–	–
	305,589	**305,589**	186,619	186,619

6. COSTS OF RAISING DONATIONS AND LEGACIES

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Staff costs	8,693	**8,693**	28,405	28,405
Rent	–	**–**	309	309
Telephone	–	**–**	50	50
Other Costs	5,136	**5,136**	11,011	11,011
	13,829	**13,829**	39,775	39,775

7. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	**Total Funds 2022 £**	Total Funds 2021 £
Charitable Activities				
Accountancy Costs	3,297	–	**3,297**	–
Computer Hardware, Software & Licences	2,686	–	**2,686**	–
Consumables	2,364	–	**2,364**	350
Freelance Associate Fees	29,466	–	**29,466**	14,321
HR Costs	1,093	–	**1,093**	–
Insurance	837	–	**837**	1,300
Marketing	2,199	–	**2,199**	620
Phone Costs	475	–	**475**	801
Printer/Copier	1,194	–	**1,194**	809
Printing, postage, stationery & telephone	446	–	**446**	1,074
Project Activities	11,906	–	**11,906**	300
Purchases	167	–	**167**	–
Rent & Rates	9,145	–	**9,145**	4,758
Salaries (inc. NI & Pensions)	98,398	–	**98,398**	74,654
Staff Expenses	254	–	**254**	–
Staff Training	–	–	**–**	320
Supplies	88	–	**88**	–
Transfer to partners	80,443	–	**80,443**	90,090
Travel & Transport costs	10,225	–	**10,225**	38
	254,683	–	**254,683**	189,435
Governance				
Independent examiners fees	–	2,720	**2,720**	3,254
Trustee expenses	–	–	**–**	1,549
	254,683	2,720	**257,403**	194,238

8. INDEPENDENT EXAMINATION FEES

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**1,308**	1,272

9. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	**101,287**	97,630
Social security costs	**3,797**	3,473
Employer contributions to pension plans	**2,006**	1,956
	107,090	103,059

The average head count of employees during the year was 5 (2021: 5).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

10. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees;

During the current year no trustees were reimbursed for travel expenses totalling £nil (2021: 6 trustees were reimbursed for travel expenses totalling £1,548).

11. TRANSFERS BETWEEN FUNDS

	2022	2021
	£	£
Unrestricted funds have been used to cover deficits on restricted funds	**5,264**	–

12. DEBTORS

	2022	2021
	£	£
Trade debtors	**4,810**	3,950
Prepayments and accrued income	**2,593**	–
Other debtors	**–**	499
	7,403	4,449

13. CREDITORS: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	**3,254**	1,025
Accruals and deferred income	**27,266**	14,466
Social security and other taxes	**–**	2,104
Other creditors	**–**	24
	30,520	17,619

14. ADMINISTERED PROJECTS

Cumbria Development Education Centre are acting as the intermediary agent for following projects. The assets held and associated liabilities have not been included in the Balance Sheet.

	CODEC
	£
Balance brought forward as at 01 April 2021	**2,551**
Expenditure during the year	**(2,551)**
Balance carried forward as at 31 March 2022	**–**

Consortium of Development Education Centres (CODEC)

The charity provides an administration function for CODEC, in which it collects membership fees and utilises those fees in paying for such events and other expenses deemed necessary by the consortium, with approval required by the Directors' Group.

15. DEFERRED INCOME

	2022	2021
	£	£
At 1 April 2021	**12,700**	12,700
Amount released to income	**(12,700)**	(12,700)
Amount deferred in year	**24,900**	12,700
At 31 March 2022	**24,900**	12,700

Deferred income relates to National Lottery Heritage Funding for the PLACE project, this is a project that runs for a 20-month period from 01 August 2021 to 31 March 2023. The first instalment of the funding was received before the year end so 2 months has been deferred into the next financial year.

16. PENSIONS AND OTHER POST RETIREMENT BENEFITS

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,006 (2021: £1,956).

17. GOVERNMENT GRANTS

The amounts recognised in the financial statements for government grants are as follows:

	2022	2021
	£	£
Recognised in income from donations and legacies:		
Government grants income	**2,314**	18,081

Exceptional government funding: The charity has been eligible to claim additional funding in year from government support schemes in response to the coronavirus outbreak. The funding received is shown above under "government grant income". The charity furloughed staff under the government's CJRS. The funding received relates to staff costs in respect of 5 members of staff which are included within the wages note.

18. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 April 2021	Income	Expenditure	Transfers	**At 31 March 2022**
	£	£	£	£	**£**
Unrestricted Funds	(27,397)	26,416	(15,383)	(5,264)	**(21,628)**

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Unrestricted Funds	(31,500)	45,427	(41,324)	–	(27,397)

18. ANALYSIS OF CHARITABLE FUNDS *(continued)*

Restricted funds

	Balance at 1 April 2021 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 Mar 2022 £
Discovered Stories Shared Communities	10,742	48,798	(51,043)	–	8,497
Bubble Up Project	(945)	500	(270)	715	–
Encountering Wordsworth	6,122	–	(6,122)	–	–
Erasmus + Sankofa	(8,089)	36,116	(32,576)	4,549	–
Erasmus + PLACE	19,968	–	(19,057)	–	911
Erasmus + Storysilience	–	34,728	(18,150)	–	16,578
Virtual Voice RE	4,375	5,000	(5,486)	–	3,889
Care Leavers Project	–	15,394	(7,500)	–	7,894
Climate Leaders Project	–	10,000	(1,500)	–	8,500
Holiday and Food Programme	–	39,849	(39,849)	–	–
Migration Stories NW	–	4,996	(4,996)	–	–
PLACE - Green recovery Fund	–	99,400	(67,786)	–	31,614
Welcoming and Resilient Communities	–	10,808	(1,514)	–	9,294
	32,173	305,589	(255,849)	5,264	87,177

	Balance at 1 April 2020 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 Mar 2021 £
Discovered Stories Shared Communities	10,152	50,798	(50,208)	–	10,742
Bubble Up Project	–	3,400	(4,345)	–	(945)
Encountering Wordsworth	11,407	–	(5,285)	–	6,122
Erasmus + Sankofa	15,244	–	(23,333)	–	(8,089)
Erasmus + PLACE	–	84,921	(64,953)	–	19,968
Home Office Community Integration Project	1,440	2,500	(3,940)	–	–
Same Story Different Boats	–	40,000	(40,000)	–	–
Virtual Voice RE	–	5,000	(625)	–	4,375
	38,243	186,619	(192,689)	–	32,173

18. ANALYSIS OF CHARITABLE FUNDS *(continued)*

The specific purposes for which funds are to be are applied are as follows:

Discovered Stories Shared Communities
This National Lottery Community Fund project began just before the end of this financial year. Discovered Stories, Shared Community will build inter-generational and inter-cultural connections amongst isolated Cumbrian communities. The overall aim is to enable all community members- both 'New Cumbrians', as a result of migration, and existing Cumbrians to find their voices, develop the connections that bring them together, and build their community as a place of welcome.

Bubble Up Project
Creative arts project, working with young people of colour from migrant backgrounds (economic and refugee). The young people created a mural that illustrated their identities, hopes and vision for the future.

Encountering Wordsworth
This project provides opportunities for young people to explore Wordsworth's legacy, timed for the 250th anniversary of his birth. In exploring his legacy, they will be able to see how he shaped the people and place in which they live; and will empower them to shape his ongoing legacy.

Erasmus+ (Sankofa - storytelling in a digital age)
SANKOFA is an EU project and involves CDEC working with partners in the Czech Republic, Slovakia and London. Our project will combine traditional storytelling techniques with digital technologies so that pupils gain skills in both storytelling and online recording, editing and sharing their stories across national borders. We will work with stories from our own and others' cultures- to understand similarities and differences - and to find new stories that will contribute to a sustainable future in our interconnected world. The themes we will explore through the storytelling process will include migration, gender, biodiversity, climate change and will be linked to the Sustainable Development Goals.

Erasmus+ (PLACE - Paths to Learning- Active Community Engagement) PLACE is an EU project and involves CDEC working with partners in the Czech Republic, Slovakia and Dorset. Our project will enable pupils and young people to explore their communities through place based learning in order to better connect them to their communities- the place they are in and the support networks around them. Core to this project are the themes of emotional health and wellbeing, sustainability and climate action and building sustainable communities and cities.

HO Community Integration Project
CDEC is supporting the local authority and AWAZ Cumbria to deliver a Home Office funded Community Integration Project. The overall aim of the project is to work with participants- migrants and non-migrant individuals and communities- to strengthen communities, build better mutual understanding and stronger inter-cultural relationships. The project is funded to work in Carlisle and the South Lakes.

Erasmus+ (STORYsilience)
STORYsilience works with young people and arts based organisations. Young people are supported to gather stories of experiences of the pandemic and work with creative experts to turn those stories into performance.

Virtual Voice RE
Developing individual and authentic 'voices' through the medium of film to provide meaningful dialogues on the unique and lived experiences of religion and worldviews.

18. ANALYSIS OF CHARITABLE FUNDS *(continued)*

Care Leavers Project
Working specifically with young people with care experience to develop their agency, community connections and build skills that give them greater confidence to engage with further education and employment.

Climate Leaders Project
Develop a network of young people across Cumbria who can share their ideas and projects with others as they work to address climate change. The aim is to create a series of resources that young people can access to support them to take action at a local level.

Holiday and Food Programme
Delivering a summer programme for young people that provides a range of fun activities. Children and young people on free school meals or who have additional needs access the programme for free.

Migration Stories NW
Researching and documenting 100 stories of migration to and from the Northwest of England since the Romans. These stories will be hosted on a custom built website.

PLACE - Green recovery Fund
The aim of Green PLACE is to develop agency in young people by encouraging exploration of their locality. Identifying the green spaces it contains, assessing the quality of the green space and exploring the opportunities to improve and enhance the space for the benefit of people and wildlife. The project also aims to strengthen relationships within their immediate community and help participants engage with the wider community through nature-based activities. We hope the project activities will give them a sense of how they can take local action to improve their community as well as supporting their mental health and wellbeing.

Welcoming and Resilient Communities
Developing training and workshops for teachers, community members and young people that support greater understanding of people who are refugees, seeking asylum and how, through this greater empathy we can build more welcoming communities.

18. ANALYSIS OF CHARITABLE FUNDS *(continued)*

Funds in deficit at the year end are as follows:

Unrestricted funds / services

Membership
CDEC is determined that it will increase membership of schools and colleges in the coming year, although the knock-on effects of the pandemic is not yet known.

Training and conferences
Covid-19 restrictions meant that there was only limited demand for training, while all conferences were cancelled. Trustees and Staff recognise the need to make a great effort to try and increase the take-up by schools both face to face and online. Those that did take place showed that we are able to deliver the latter successfully. A 'CARE' programme has been rolled out to support teachers, pupils, schools and communities and there are good indications that this is being favourably received not only in Cumbria, but in many other areas of the UK. Additionally, assuming schools are fully operational in September, CDEC intends to offer a range of in-service face to face programmes as well as developing on-line provision.

Contracted work
CDEC increased it's contracted work

Other
Donations continue to rise and it is anticipated that the launch of both the Friends' Scheme and Legacy giving will lead to this upward trend continuing. Publication sales were down, but with new publications now available it is hoped that this will be reversed in 2021-22.

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Current assets	(21,628)	117,697	**96,069**
Creditors less than 1 year	–	(30,520)	**(30,520)**
Net assets	(21,628)	87,177	**65,549**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	(23,503)	45,898	22,395
Creditors less than 1 year	(3,894)	(13,725)	(17,619)
Net assets	(27,397)	32,173	4,776

CUMBRIA DEVELOPMENT EDUCATION CENTRE

England & Wales - Charity number 1156649

Accounts

Cumbria Development Education Centre

Unaudited Financial Statements for the year ended 31 March 2021

Charity Registration Number: 1156649

Cumbria Development Education Centre

Financial Statements

Year ended 31 March 2021

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Cumbria Development Education Centre

Trustees' Annual Report

Year ended 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Cumbria Development Education Centre
Charity registration number	1156649
Principal office	Low Nook Rydal Road Ambleside Cumbria LA22 9BB

THE TRUSTEES

Peter Batty	
Jen Jackson	
Mason Minnit	
Anne Myers	
Gary Newman	
Clive Riches	
Murray Saunders	
Juliet Jean Whitley	
Jim Connolly	(Appointed 03 February 2021)

Independent examiner	Mr Darren Little Saint & Co The Old Police Station Church Street Ambleside Cumbria LA22 0BT

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

This is the Foundation model constitution of a Charitable Incorporated Organisation (whose only voting members are its charity trustees). It was approved by the Board of Trustees on 27 January 2014 to take effect when CDEC becomes a Charitable Incorporated Organisation on 11th April 2015.

Methods adopted for the recruitment and appointment of new trustees

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

As recommended by the Charity Commission, (CC-F4 CC30) potential Trustees will have the opportunity, within the boundaries of confidentiality pertaining to such communication and documentation, to

- hold informal meeting/s with key trustees and the Director of CDEC
- attend a Board of Trustees meeting

and to receive:

- a copy of 'The Essential Trustee' (CC3)
- CDEC's Strategic Objectives
- copies of recent CDEC newsletters

Apart from the first charity trustees, every trustee must be nominated by members and appointed for a term of three years at a properly convened Board meeting.

Policies and procedures adopted for the induction and training of trustees

As recommended by the Charity Commission, (CC-F4 CC30), newly appointed/elected Trustees will

- receive a formal letter of welcome from the Chair of the Board
- have the opportunity to meet with the Chair and Director to discuss their induction needs
- have the opportunity to shadow one of the Global Educators
- have access to the following documents for reference:
    - CDEC's constitution/governing document
    - CDEC's Annual Report and Accounts
    - Minutes of the 3 most recent Board of Trustees' meetings
    - Minutes of last AGM
    - the names and contact details for the Board of Trustees
    - copies of all relevant CDEC policies e.g. Safeguarding, Payment to Trustees
    - have a formal discussion with the Chair towards the end of their probationary period to review the extent to which expectations on both sides have been fulfilled.

STRUCTURE, GOVERNANCE AND MANAGEMENT *(continued)*

Development

Beyond induction and the requirements of the Board Rules (section 1.6), Trustee development is grounded largely in self-led learning activities, complemented when appropriate by externally facilitated training or development events. These could include:

- regular **Trustee meetings** in which the agenda may be shared between standing and business items on the one hand and a development topic for in-depth discussion
- occasional **development days** or half-days focused on a specific issue of relevance to all Trustees such as a contemporary approach to the governance of CDEC
- **involvement in specific aspects of CDEC's work** alongside staff or other Trustees, such as project delivery, bid-writing, fund raising, stakeholder engagement etc (normally on an unpaid basis unless specially sanctioned by the Board)
- **training** in areas of specific Trustee responsibility such as charity and employment law, health and safety, finance etc
- **annual/bi-annual one-to-one peer conversations** using a common framework

STRUCTURE, GOVERNANCE AND MANAGEMENT *(continued)*

Organisational structure

The ultimate responsibility for every aspect of the Charity's operation lies with the Trustees.

All powers and decision making will be exercised by the full Board at a quorate meeting through resolution by a proposer and a seconder and by a simple majority of members present and voting. In the event of an equal number of votes being cast for and against a resolution, the Chair of the meeting will have one casting vote, even if the Chair has already voted on the resolution.

The Board may appoint standing committees.
The Board may, from time to time, form committees or other working groups which, when they are formed, must be:

- Either time limited to a specific date
- Or limited to a specific project or task which will have a finite conclusion but which may not have a pre-determined finish date.

The Board may delegate specific powers and authority variously to the Chair and to the Director and others as decided. These delegated powers will be reviewed annually by the Board.

Powers delegated to the Chair

- Line management of Director
- Power to act on an issue - as specified by Board
- Emergency expenditure between meetings, outside agreed budget
- Power to support Director in external negotiations
- Approval of grant applications
- Approval of pursuit of new opportunities
- Staffing issues: e.g. grievance and disciplinary, 'emergency cover'
- Board discipline and appraisal

Powers delegated to Director

- Developing a programme of activities for approval
- Day to day management of the organisation
- Drafting policies and procedures
- Producing medium/long term plans for approval
- Monitoring all aspects of plan implementation
- Ensuring compliance with the law
- Implementing employment policies and procedures
- Appointing staff

In addition, an Executive Committee shall meet as necessary to make decisions and to consider the running of the organisation between meetings of the Board of Trustees. The quorum for a meeting shall be 3.

The membership of the Executive Committee shall be the officers of the Board of Trustees, namely the Chair, Vice Chair, Treasurer, Secretary. The Director shall attend as a non-voting member.

The Board of Trustees empowers an Executive Committee to take decisions, to be ratified as soon as is reasonably practicable by the Board regarding the general running of the charity. The Executive Committee may make recommendations to the Board regarding all other matters.

The Executive Committee may invite other members of the Board of Trustees to attend as co-opted members for specific items: co-opted members shall not have a vote.

STRUCTURE, GOVERNANCE AND MANAGEMENT *(continued)*

Major risks to which the charity is exposed

The major risks to which the charity is exposed are fixed term project funding and foreign exchange rate fluctuation.

OVERVIEW OF CHARITY'S OBJECTIVES AND ACTIVITIES

Charity's aims

The object of Cumbria Development Education Centre is to advance the awareness and education of the public in the subject of world development matters. In particular, our aim is to provide resources and services to secondary and primary schools in Cumbria, as well as to our wider public of beneficiaries, relating to the historical, social, geographical, economic, environmental and other aspects of global citizenship.

Vision

Our vision is for young people and those in the wider Cumbrian community to have the skills and confidence to be able to face the challenges of today, to develop understanding and respect for other people and places, and to make informed choices that have a positive impact on society and the world around them. Our aspiration is to support Cumbria in becoming a beacon of global citizenship.

Summary of the main activities in relation to these objects

In pursuance of these aims and this vision, CDEC:

- provides training courses for teachers/leaders in schools and other educational or community settings, for example on global citizenship in the curriculum and Philosophy for Children
- creates resources, such as study materials and mobile exhibitions, and uses other mechanisms, such as teacher networks and social media, to facilitate education in global matters
- provides materials for loan to support education for global citizenship, for example resource boxes for schools
- liaises with other organisations in the UK and abroad and develops wide-ranging partnerships to further CDEC's purpose, for example in delivering joint projects or influencing national policy

OBJECTIVES AND ACTIVITIES *(continued)*

Public Benefit

Our organisation is for the benefit of the general public, more specifically educators and learners in formal and non-formal educational settings, but with no restrictions on who can benefit from our services. In line with the Charity Commission's general guidance on public benefit, the purpose of the summary below of CDEC's main achievements during the past year is to demonstrate the difference that our work is making to the beneficiaries we serve. Given the nature of our work, this is not always easily measurable; however, the trustees believe that it is through the application of our values to our aims as a charity, with due attention to risk assessment and management, that we are able to make a deep and lasting impact on the awareness and education of the public in world development matters.

The report which follows is in two sections: the Chair's report, which focuses on the difference that CDEC's work has made for the beneficiaries we serve; and a report on CDEC's main projects and CPD work and the impact that these have had on participants. The two sections should be read in conjunction with each other.

Context

This year's report is being written as the nation tentatively emerges from the constraints of living with the Coronavirus pandemic, including three periods of lockdown. That we are not only still in business but that our programme of work is stronger and more diverse than ever is a tribute to the extraordinary commitment and resilience of our staff, who have maintained a very high level of professionalism, creativity and hard work throughout the most difficult and unpredictable of times. During the year, all CDEC's staff have had periods of furlough and all our programmes have had to be put temporarily on hold at some stage. Notwithstanding this, projects that were due for completion have been brought to successful conclusions, ongoing projects have maintained momentum and a number of major newly funded projects have been brought on stream. At the same time, staff have developed imaginative and practical ways to extend our reach through the range of our strategic partnerships, as well as to bring benefit to our public in response to the national crisis in education. They have done this both by providing much needed resources and by creating programmes and forums to channel much needed support to the profession and the wide public we serve.

So the year has witnessed a deepening of commitment to our public, as defined below, and to ensuring the full benefit to them of CDEC's continued presence in the region as well as beyond.

ACHIEVEMENTS AND PERFORMANCE

Summary of main achievements of the charity during the year and of main difference that the charity's work has made for its beneficiaries during the year

CDEC's 'public', as referred to in its charitable object, constitute its main beneficiaries. These are:

- Children and young people
- Teachers and school communities
- Students in higher education
- Other local organisations and groups
- The wider national and international network of global educators.

Children and young people

Schools remain our primary constituency, and children and young people continue to benefit from our work in a range of ways including:

- a curriculum that is enriched through teaching methods which challenge their thinking and encourage them to take responsibility for their own life choices, as well as resources that inform this approach
- greater awareness of the world they live in, their local context as well as the wider world, the connections between the two and their role as global citizens
- the skills to engage with this environment, which empower them to make choices that affect their lives and the lives of others.

Much of this benefit is the result of our work with teachers through the projects and continuing professional development work that involve them (see below); however we have continued to enhance our impact through working directly with young people themselves as well, for example through our Reporting the Storm project which has explored the impact of the pandemic on the lives of pupils and families in the south west of Cumbria. A major thrust of this work with young people is to ensure both that we listen to them and that their voice is heard more widely.

Teachers and school communities

Schools have been under immense pressure from all sides in the past twelve months. The benefit of our work to teachers is in helping them to make sense of the fall out for schools, children and families from the pandemic whilst maintaining a positive and pragmatic perspective on the wider context. Our emphasis continues to be not just on how global citizenship matters but also on how it can be integrated into the mainstream business of the classroom and the school's wider curriculum. The positive difference we have been able to make is in four main ways:

- by developing teacher expertise: directly, for instance in developing a new approach – Compassionate and Restorative Education (CARE) – to respond to the long term effects of the current crisis; and indirectly, for example through building local centres of expertise, to support teachers in empowering young people to become more resilient learners and active, compassionate global citizens of the future
- by improving and developing our bank of materials on different aspects of global citizenship, and customizing them for use in the extraordinary circumstances created by the pandemic; for example, throughout lockdowns we have distributed resources regularly for teachers and parents to use with children in maintaining continuity in very challenging times
- by putting teachers and schools in touch with each other through our network of subscribing schools and the programmes we run: the difference this makes is not simply to reassure schools that they do not stand alone in taking the global citizenship agenda seriously; it also contributes significantly to the growth of a stronger regional collective of educators who are committed to the same set of educational values, priorities and practices.

- by helping to strengthen the links between schools and local communities and working in partnership with other community organisations in Cumbria, for example through the Same Storm Different Boats programme

Other local organisations and groups

Advancing the education of the public in the subject of world development issues and global citizenship is not exclusively a matter for the formal education sector and our values cannot be confined within the walls of the classroom. Investing in building wider alliances and partnerships with organisations across the spectrum of the business community, the voluntary sector and other areas of public life continues to be central to our strategic thinking. We have worked with six other organisations in Cumbria as lead partner in the Same Storm, Different Boats initiative, providing educational and community support to black, brown, minoritized and new Cumbrians; we are still striving to develop meaningful relationships with a number of local businesses, although this has been very hard through the pandemic; we have a longstanding partnership with the Cumbria Fair Trade Network; we are becoming increasingly connected to the diverse third sector in the region through active engagement with Anti Racist Cumbria, Carlisle One World Centre, AWAZ Cumbria, Carlisle Diocese, Wordsworth Grasmere, Cumbria Youth Alliance and others; and we are still broadening our connections with different strands of local government beyond education, including Public Health and the Police and Crime Commissioner for Cumbria. The difference we are able to make is broadly threefold:

- linking these other agencies to the key constituency of schools in progressing our shared agenda
- sharing our methodology of enquiry based learning to engage young people
- supporting (and in some cases undertaking) the evaluation of programmes in terms of the benefits they bring

The impact of partnership working in this way is potentially great in helping to build Cumbria as a beacon of global citizenship.

The wider national and international network of global educators

CDEC's primary remit is to serve the people of Cumbria and an important aspect of the benefit we contribute is to locate our approach in the wider national and international context and community of global educators. We continue to play an influential role in relevant national networks such as the Consortium of Development Education Centres (CoDEC) and Oxfam's Our Shared World Consortium. This brings benefit:

- to a wider public through our facilitation of and contribution to the activities of national consortia as well as the linking up for maximum impact of training and resource provision across the country
- to CDEC's local beneficiaries by connecting them to the wider context and giving a platform for the sharing of local excellent practice on a wider stage.
- to CDEC itself in the re-evaluation of our entire approach to supporting our own public in the light of lessons to be learned from the current pandemic

By virtue of our longstanding delivery of major projects funded by the EU, in collaboration with partners across the breadth of Europe we are also able to make a significant difference both by drawing on pan-European perspectives to inform our local practice and by sharing our own practice for an even wider population of beneficiaries.

Conclusion: CDEC's own profile and development as a sustainable organisation

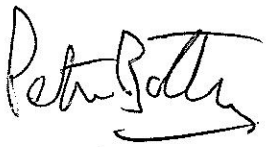
This year follows the two previous years of sustained effort within CDEC to build strategically for our own sustainable future. The strategy has helped us not just to survive the turbulence created by the pandemic but to emerge stronger and more confident about meeting our obligation to bring benefit to our public. In particular our commitment to building collaborative alliances with other providers as well as the maintenance of high quality, regular communication with our public have positioned us well to build for the future. The consistently increasing take up on our website, Facebook page and Twitter feed is a strong indication of the perceived benefit that we bring to visitors and followers. And invitations to several of our staff to become trustees or advisers with other organisations is a clear statement of the esteem in which our work is held.

In addition, aside from continuing to diversify and consolidate our funding streams we are working to:

- continue expanding our social capital through the relationships we build with organisations and individuals in all sectors who share our values and priorities, and with whom we seek to work in partnership
- grow our capacity to deliver an increasingly diverse and responsive programme through our core staff, our associates and volunteers, drawing on new ways of convening and delivering events and programmes, as necessitated by the wider situation
- ensure that the Board of Trustees is fully geared to serving CDEC's needs
- develop more effective ways of evaluating our impact such that they inform future priority setting and decision making

This process has involved all trustees and staff working increasingly closely together to reaffirm our commitment to CDEC's existing objectives as a charity in playing a leading role in the development of global citizenship as central to educational thinking in Cumbria. We remain confident it will serve us well in realising our aspiration to play a coordinating and facilitating role in building a wider collaboration of organisations and communities which are committed to working towards a sustainable world.

It only remains for me to express my sincere gratitude and appreciation for the leadership of our Director, Laura Goad, as well as the hard work and commitment shown by all staff, trustees, associates, volunteers and Vice Presidents to CDEC's work.



Peter Batty, Chair
May 2021

FINANCIAL REVIEW

Brief statement of the charity's policy on reserves

CDEC's Reserves Policy has been reviewed on the basis that it is important that CDEC is able to maintain its staff and core work. CDEC thus seeks to achieve unrestricted reserves to an amount sufficient to pay the existing staff team for three months. The reserves level will be increased through the accumulation of unspent service income where possible. If a funding shortfall occurs, the trustees shall identify the core staff from the existing team, and direct attention to fundraising. If the reserves level exceeds that which the Trustees deem to maintain staffing and cover future redundancy commitments, then the reserves will be used to promote the development of CDEC's work. This policy was included within the CDEC Finance Policy and was given renewed approval at the Trustee meeting on 21 March 2019.

Review of financial position of the charity

The financial situation of the charity sector has continued to be fragile which has meant that funding sources remain very tight and difficult to access. This has been exacerbated by the Covid-19 pandemic and the government's lockdown which has severely restricted CDEC's ability to raise unrestricted funds which very largely arise from CDEC activities. In addition, the decision to leave the European Union (EU) has meant that all funding from the EU, which in recent years has been the main source of project money, has stopped. The only exception to this is Erasmus+, accessed via the British Council, which funds Place. It is the view of the Trustees that the present Director and her staff have done all in their powers to try and access these funds.

At the end of the year 2020-21 we had a deficit of £27,397, which is a slight improvement on £31,500 in the previous year, on our unrestricted funds which we have commented on in the accounts as to how we intend to reverse the deficit and hopefully get back to the minimum reserve level.

This decline in unrestricted funding has been very carefully monitored by the Trustees to prevent a negative cashflow developing. As stated in our reserves policy, this has caused the Trustees to continue to focus clearly on the need for increased fundraising. While there have been a number of successful bids for projects yielding restricted income, which does contribute to the salaries of staff involved and contributes to overheads, unrestricted funds have been much more difficult to procure and have in actual numbers declined entirely due to the lockdown. Schools have been reluctant to take out membership while most training and similar events have not happened. The Trustees are keen to increase membership, and thus subscriptions and considerable effort will be put into achieving this once the education sector is operating normally. A number of tempting ideas are being put together to facilitate this and initial responses from schools have been very favourable. In addition, a Friends of CDEC scheme has been launched and this, together with an offer of free wills linked to legacy donations, is seen by the Trustees as another way of raising unrestricted funds. The importance of increasing unrestricted funds is clearly recognised by the Trustees. Both they and the staff are actively seeking these both locally and nationally. Overall expenditure exceeded income, while the former rose from £217,621 to £234,013, the latter rose from £210,736 to £232,046 reducing the year's deficit from £6,885 to £1,967. CDEC, along with the charitable sector as a whole, is facing challenging times.

FINANCIAL REVIEW *(continued)*

Going concern trustees review

As mentioned above, the Trustees and staff are actively seeking ways of increasing unrestricted income. This includes attracting more schools to become members by offering a more attractive package of benefits and by providing new programmes for both children and teachers which will help address the social and psychological effects of the virus. A 'CARE' programme is being rolled out to support teachers, pupils, schools and communities and there are good indications that this is being favourably received not only in Cumbria, but in many other areas of the UK. Additionally, assuming schools are fully operational in September, CDEC intends to offer a range of in-service face to face programmes as well as further developing its on-line provision. The Trustees are intending, also, to place more emphasis on the 'Friends of CDEC' campaign and its legacy funding.

The Trustees continue to monitor costs on a regular basis. CDEC has taken advantage of the Government's furlough scheme. All employees have at some stage taken part and where this continues to be available the use of it will continue where appropriate. This has allowed CDEC to 'save' several thousand pounds in salaries. At present all staff have a full programme of work arranging, and in some cases running, events and projects. With new project funding coming on stream the need to keep a careful watch on the work load of staff and the way tasks are allocated is something the trustees are conscious of and are actively monitoring.

Although restricted income does not strictly 'belong' to CDEC it does contribute to the employment of staff and the renting of premises. The Sankofa project allowed us to strengthen our ties with European partners and lead directly to the new Erasmus+ Place project. The Trustees, therefore, intend to strongly pursue the search for funding for new projects, while at the same time applying for grants for unrestricted use. We are confident that a considerable sum of money will be raised in this way during the year.

Over the last three years the Trustees have implemented a number of strategies to try and strengthen CDEC, although this has been hampered by the lockdown. The Trustees have instituted a rolling long-term financial plan and budgeting is now done not only on an annual basis, but also in the context of this financial plan. In conjunction with this is a three year fundraising strategy which informs planning and which is under regular review. The Trustees and staff, also, have been growing CDEC's social capital by developing relationships and working with a range of different individuals and organisations across sectors. The purpose of this partnering approach is partly to support the work of others by bringing to it our expertise and partly to make a wider resource available to our own public, as outlined on page 8 above. Two examples of this are: the 'Same Storm, Different Boats' project, which saw us working with 6 other organisations, most of whom formally for the first time; and two creative youth projects, linked with the Curious Minds funding, that provided us with the opportunity to work with four other organisations/individuals on arts based projects. In addition, our 'Discovered Stories, Shared Community' project continues to grow our social capital, strengthening our networks and partnerships with organisations in Barrow and Workington The Trustees believe this strategic approach is critical to ensuring CDEC's long term future. While it takes time to show results, the Trustees are confident that it will not only ensure CDEC's short term survival but will also enable CDEC to become a more resilient and sustainable organisation over time.

Brief statement of the charities policy on fundraising

In line with recent Charity Commission recommendations CDEC has adopted a fundraising policy. In addition to the Trustees setting the criteria and monitoring any fundraising activities it also ensures that CDEC's reputation and assets are protected and that the impact of any such fundraising on donors, supporters and the public are fully considered. Any fundraising carried out on behalf of CDEC will be within a system which ensures that it remains in CDEC's best interests and in line with its ethical policy. In addition, CDEC has started to implement the policy through a rolling three year fundraising strategy and plan.

FINANCIAL REVIEW *(continued)*

Principal financial management policies adopted

The financial position is reported regularly by both the Treasurer and the Director to the Executive Committee and to the Trustees at Full Board meetings. In addition, we carried out the Charity Commissions 'Internal Financial Controls Checklist' to ensure that our procedures and systems were compliant. The Trustees were reassured to see that this was the situation.

The financial systems are managed by a bookkeeper from Saint & Co, our accountants. They act, also, as independent examiners for our 2020/21 accounts and prepare the accounts for the AGM, including all paperwork relating to registering the annual return with the Charity Commission.

In addition, Saint & Co. are operating the payroll system on CDEC's behalf, calculating payments, tax and other deductions at a cost of £120 per quarter. CDEC's Director sets up the salary payment to staff and HMRC via BACS transfer. A file is kept in the CDEC office which the treasurer monitors and signs regularly. Other small payments can be made from within the centre using a debit card, statements for which are monitored and signed by the treasurer as required by our financial policy.

We have switched over from SAGE to Xero so that our finances could be managed remotely, thus overcoming a Covid-19 challenge. This still ensures that all projects have a dedicated salary budget and that they each contribute towards management and administrative costs.

Principal funding sources and how expenditure in the year under review has supported the key objectives of the charity

Major funders:

National Lottery Community Fund
European Commission
Curious Minds
Carlisle Diocese
Persimmon Homes

Together with:
Subscriptions
Donations
Service Income

Smaller sums continue to be important to CDEC in providing unrestricted funds to support those aspects of our work which are not covered by major grants.

FINANCIAL REVIEW *(continued)*

PLANS FOR FUTURE PERIODS

Looking ahead to the 2021-22 Budget

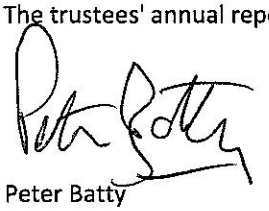
We have a full budget set out for the year ahead, with a total allocated to each spending category under each project line. We have updated our accounting system, and going forward will use QuickBooks software where all income and expenditure will be budgeted. This means that we can track spending against budgets on a quarterly basis. In addition, cashflow is updated on a monthly basis so it can be linked clearly with budget expectations. The Trustees and all the staff are aware of the need to focus attention on attracting extra funding and grants both restricted and unrestricted, as detailed in the three year financial overview and fundraising strategy. This will be closely monitored throughout the year by the Executive Committee and proposals taken to the full Board of Trustees. The question of whether or not CDEC is likely to remain a going concern has been carefully considered by the Trustees. Although the last three years have been extremely challenging, recent funding promises and the development of new projects means that the Trustees are cautiously optimistic that CDEC will continue to operate successfully.

COVID-19 implications

The Trustees have closely monitored the impact of the pandemic and subsequent lockdown on the charity's operations and this resulted in an ongoing updating of the original budget, agreed in March, in the light of the anticipated consequences of Covid-19 on our activity and government measures to support businesses. The Executive has been reviewing on a very regular basis in conjunction with the staff. As reported above, this has resulted in all staff being involved at different times and for varying periods with the government's furlough scheme. With schools now starting to function normally we are hoping this may no longer be necessary, but the Trustees have decided to consider the situation at the start of the new academic year and to take whatever actions may be necessary.

The inevitable hiatus imposed by Covid-19 has also provided an opportunity to take stock and rethink how CDEC operates as an organisation, both in relation to the content of its programme and, perhaps more significantly, in terms of its modus operandi. It has highlighted the importance of responding with even greater attention to the specific needs of its public as well as being creative, where possible, in making our services as available and accessible to the wider public.

The trustees' annual report was approved on 28 May 2021 and signed on behalf of the board of trustees by:



Peter Batty
Chair of Trustees

Cumbria Development Education Centre

Independent Examiner's Report to the Trustees of Cumbria Development Education Centre

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Cumbria Development Education Centre ('the charity') for the year ended 31 March 2021.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT - MATTER OF CONCERN IDENTIFIED

I have completed my examination. I have identified a matter of concern in my report because the charity has a deficit on their reserves of £27,397 (2020: £31,500). For clarity the reserves are the charity's unrestricted funds that is freely available to spend on any of the charity's purposes.

The charity was solvent at the year-end as there are unspent restricted fund balances at the year end in excess of the unrestricted funds deficit. The trustees make their assessment of going concern looking at least 12 months ahead from the date that they will approve the accounts, and this shows in their opinion that they are a going concern. We have been provided with a cashflow forecast that shows a solvent position 12 months ahead and the charities plans to reverse the current deficit on their year end reserves.

I confirm that no other matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Mr Darren Little
Independent Examiner

Saint & Co
The Old Police Station
Church Street
Ambleside
Cumbria
LA22 0BT

Cumbria Development Education Centre

Statement of Financial Activities

Year ended 31 March 2021

	Note	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income and endowments					
Donations and legacies	**4**	45,427	–	**45,427**	30,480
Charitable activities	**5**	–	186,619	**186,619**	180,256
Total income		45,427	186,619	**232,046**	210,736
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	**6**	(39,775)	–	**(39,775)**	(78,816)
Expenditure on charitable activities	**7,8**	(1,549)	(192,689)	**(194,238)**	(138,805)
Total expenditure		41,324	192,689	**234,013**	217,621
Net expenditure and net movement in funds		4,103	(6,070)	**(1,967)**	(6,885)
Reconciliation of funds					
Total funds brought forward		(31,500)	38,243	**6,743**	13,629
Total funds carried forward		(27,397)	32,173	**4,776**	6,744

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.



The notes on pages 17 to 28 form part of these financial statements.

Cumbria Development Education Centre

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
CURRENT ASSETS			
Debtors	12	**4,449**	5,708
Cash at bank and in hand		**17,946**	19,674
		22,395	25,382
CREDITORS: amounts falling due within one year	13	**(17,619)**	(18,639)
NET CURRENT ASSETS		**4,776**	6,743
TOTAL ASSETS LESS CURRENT LIABILITIES		**4,776**	6,743
NET ASSETS		**4,776**	6,743
FUNDS OF THE CHARITY			
Restricted funds		**32,173**	38,244
Unrestricted funds		**(27,397)**	(31,501)
Total charity funds	18	**4,776**	6,743

These financial statements were approved by the board of trustees and authorised for issue on 28 May 2021, and are signed on behalf of the board by:

Peter Batty
Chair of Trustees

The notes on pages 17 to 28 form part of these financial statements.

1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Low Nook, Rydal Road, Ambleside, Cumbria, LA22 9BB.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The trust meets the definition of a public benefit entity under FRS102.

Going concern

The Trustees and all the staff are aware of the need to focus attention on attracting extra funding and grants both restricted and unrestricted, as detailed in the three year financial overview and fundraising strategy. This will be closely monitored throughout the year by the Executive Committee and proposals taken to the full Board of Trustees. The question of whether or not CDEC is likely to remain a going concern has been carefully considered by the Trustees. Although the last three years have been extremely challenging, recent funding promises and the development of new projects means that the Trustees are cautiously optimistic that CDEC will continue to operate successfully.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

- None

3. ACCOUNTING POLICIES *(continued)*

Judgements and key sources of estimation uncertainty *(continued)*

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

- None

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

3. ACCOUNTING POLICIES *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the charity and their measurement basis are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in notes. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost as detailed in notes. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

3. ACCOUNTING POLICIES *(continued)*

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. DONATIONS AND LEGACIES

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
DONATIONS				
Carlisle Diocese	1,343	**1,343**	1,394	1,396
Donations	6,820	**6,820**	4,241	4,241
GRANTS				
Government grant income	18,081	**18,081**	–	–
OTHER DONATIONS AND LEGACIES				
Service income	17,093	**17,093**	24,843	24,843
Administration charge income	2,090	**2,090**	–	–
	45,427	**45,427**	30,478	30,480

Exceptional government funding: The charity has been eligible to claim additional funding in year from government support schemes in response to the coronavirus outbreak. The funding received is shown above under "government grant income". The charity furloughed staff under the government's CJRS. The funding received relates to staff costs in respect of 5 members of staff which are included within the wages note.

5. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
European Commission (Map Your Meal)	–	–	–
European Commission (Erasmus+ Sankofa)	–	–	–
British Council (Erasmus+ PLACE)	–	84,921	**84,921**
Culham St Gabriels (Virtual Voice RE)	–	5,000	**5,000**
The National Lottery (Same Storm Different Boats)	–	40,000	**40,000**
Curious Minds (Bubble up project)	–	3,400	**3,400**
CCC (HO Community Integration Project)	–	2,500	**2,500**
BAE Systems (Furness Future Leaders Academy)	–	–	–
CCC (Furness Future Leaders Academy)	–	–	–
CCVS (Furness Future Leaders Academy)	–	–	–
UoC Research Project	–	–	–
Leeds DEC (Snapshots Project)	–	–	–
The National Lottery (Discovered Stories Shared Communities)	–	50,798	**50,798**
National Heritage (Encountering Wordsworth)	–	–	–
Other funding (Encountering Wordsworth)	–	–	–
	–	186,619	**186,619**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
European Commission (Map Your Meal)	–	10,581	10,579
European Commission (Erasmus+ Sankofa)	–	72,010	72,010
British Council (Erasmus+ PLACE)	–	–	–
Culham St Gabriels (Virtual Voice RE)	–	–	–
The National Lottery (Same Storm Different Boats)	–	–	–
Curious Minds (Bubble up project)	–	–	–
CCC (HO Community Integration Project)	–	5,000	5,000
BAE Systems (Furness Future Leaders Academy)	–	5,000	5,000
CCC (Furness Future Leaders Academy)	–	5,000	5,000
CCVS (Furness Future Leaders Academy)	13,000	30,002	43,002
UoC Research Project	6,845	–	6,845
Leeds DEC (Snapshots Project)	–	5,108	5,108
The National Lottery (Discovered Stories Shared Communities)	–	12,699	12,699
National Heritage (Encountering Wordsworth)	–	9,600	9,600
Other funding (Encountering Wordsworth)	–	5,413	5,413
	19,845	160,413	180,256

6. COSTS OF RAISING DONATIONS AND LEGACIES

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Purchases	–	**–**	372	372
Staff costs	28,405	**28,405**	43,974	43,974
Rent	309	**309**	6,175	6,175
Insurance	–	**–**	1,297	1,297
Telephone	50	**50**	668	668
Other Costs	11,011	**11,011**	26,330	26,330
	39,775	**39,775**	78,816	78,816

7. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	**Total Funds 2021 £**	Total Funds 2020 £
Charitable Activities				
Staff costs	74,654	–	**74,654**	35,513
Transfers to partners	90,090	–	**90,090**	50,296
Rent and rates	4,758	–	**4,758**	–
Insurance	1,300	–	**1,300**	–
Printing, postage, stationery & telephone	1,074	–	**1,074**	515
Resources	350	–	**350**	5,236
Project travel & subsistence	–	–	**–**	484
Consultants and freelance fees	14,321	–	**14,321**	20,205
Travel expenses	38	–	**38**	4,707
Equipment	809	–	**809**	880
Exhibition costs	–	–	**–**	44
Workshop fees	–	–	**–**	1,350
Venues	300	–	**300**	12,590
Training	320	–	**320**	–
Evaluation	–	–	**–**	1,318
Advertising	620	–	**620**	–
Overheads	801	–	**801**	393
	189,435	–	**189,435**	133,531
Governance				
Accountancy fees	–	3,254	**3,254**	3,228
Trustee expenses	–	1,549	**1,549**	2,046
	189,435	4,803	**194,238**	138,805

8. INDEPENDENT EXAMINATION FEES

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**1,272**	1,272

9. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	**97,630**	75,232
Social security costs	**3,473**	2,787
Employer contributions to pension plans	**1,956**	1,469
	103,059	79,488

The average head count of employees during the year was 5 (2020: 4).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

10. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees;

During the current year 6 trustees were reimbursed for travel expenses totalling £1,548 (2020: 7 trustees were reimbursed for travel expenses totalling £2,046).

11. TRANSFERS BETWEEN FUNDS

	2021	2020
	£	£
Unrestricted funds have been used to cover deficits on restricted funds	–	2,639
Restricted fund underspends moved to unrestricted funds arising due to allocation of expenditure	–	(461)
	–	2,178

12. DEBTORS

	2021	2020
	£	£
Trade debtors	**3,950**	5,708
Other debtors	**499**	–
	4,449	5,708

13. CREDITORS: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	**1,025**	4,064
Accruals and deferred income	**14,466**	14,452
Social security and other taxes	**2,104**	123
Other creditors	**24**	–
	17,619	18,639

14. ADMINISTERED PROJECTS

Cumbria Development Education Centre are acting as the intermediary agent for following projects. The assets held and associated liabilities have not been included in the Balance Sheet.

	CODEC
	£
Balance brought forward as at 01 April 2020	**2,381**
Income during the year	**2,095**
Expenditure during the year	**(1,925)**
Balance carried forward as at 31 March 2021	**2,551**

Consortium of Development Education Centres (CODEC)

The charity provides an administration function for CODEC, in which it collects membership fees and utilises those fees in paying for such events and other expenses deemed necessary by the consortium, with approval required by the Directors' Group.

15. DEFERRED INCOME

	2021	2020
	£	£
At 1 April 2020	**12,700**	–
Amount released to income	**(12,700)**	–
Amount deferred in year	**12,700**	12,700
At 31 March 2021	**12,700**	12,700

Deferred income relates to National Lottery Community fund DSSC income funding for 01 January 2021 to 30 June 2021.

16. PENSIONS AND OTHER POST RETIREMENT BENEFITS

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,956 (2020: £1,469).

17. GOVERNMENT GRANTS

The amounts recognised in the financial statements for government grants are as follows:

	2021	2020
	£	£
Recognised in income from donations and legacies:		
Government grants income	**18,081**	–

Exceptional government funding: The charity has been eligible to claim additional funding in year from government support schemes in response to the coronavirus outbreak. The funding received is shown above under "government grant income". The charity furloughed staff under the government's CJRS. The funding received relates to staff costs in respect of 5 members of staff which are included within the wages note.

18. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 April 2020	Income	Expenditure	Transfers	**At 31 March 2021**
	£	£	£	£	**£**
Unrestricted Funds	(31,500)	45,427	(41,324)	–	**(27,397)**

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
Unrestricted Funds	4,445	50,323	(84,090)	(2,179)	(31,501)

18. ANALYSIS OF CHARITABLE FUNDS *(continued)*

	Balance at 1 April 2020 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 Mar 2021 £
Discovered Stories Shared Communities	10,152	50,798	(50,208)	–	10,742
Bubble Up Project	–	3,400	(4,345)	–	(945)
Encountering Wordsworth	11,407	–	(5,285)	–	6,122
Erasmus + Sankofa	15,244	–	(23,333)	–	(8,089)
Erasmus + PLACE	–	84,921	(64,953)	–	19,968
Home Office Community Integration Project	1,440	2,500	(3,940)	–	–
Same Story Different Boats	–	40,000	(40,000)	–	–
Virtual Voice RE	–	5,000	(625)	–	4,375
	38,243	186,619	(192,689)	–	32,173

	Balance at 1 April 2019 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 Mar 2020 £
European Commission (Map Your Meal)	(12,028)	10,579	–	1,449	–
Furness Future Leaders Academy	–	43,003	(41,193)	1,190	–
Snapshots Project	–	5,109	(5,109)	–	–
Hidden Stories Shared Lives (Awards for All/CCG)	505	–	(44)	(461)	–
Discovered Stories Shared Communities	–	12,699	(2,547)	–	10,152
Home Office Community Integration Project	2,500	5,000	(6,059)	–	1,441
Erasmus +	18,207	72,010	(74,973)	–	15,244
Encountering Wordsworth	–	15,013	(3,606)	–	11,407
	9,184	163,413	(133,531)	2,178	38,244

18. ANALYSIS OF CHARITABLE FUNDS *(continued)*

The specific purposes for which funds are to be are applied are as follows:

European Commission (Map Your Meal)
To enable consumers to trace the origins of their food through the usage of a mobile phone application, by scanning the barcode of a product; an action which will in turn bring consumers vitally closer to the production process, and an understanding of the conditions and standards producers work.

UoC Research Project
Cumbria County Council funded CDEC and the University of Cumbria's LED Research Centre to conduct research into Cumbria's schools' approach to developing learner skills. This involved case studies- interviewing headteachers and holding focus groups for pupils as well as a wider survey of all schools.

Discovered Stories Shared Communities
This National Lottery Community Fund project began just before the end of this financial year. Discovered Stories, Shared Community will build inter-generational and inter-cultural connections amongst isolated Cumbrian communities. The overall aim is to enable all community members- both 'New Cumbrians', as a result of migration, and existing Cumbrians to find their voices, develop the connections that bring them together, and build their community as a place of welcome.

HO Community Integration Project
CDEC is supporting the local authority and AWAZ Cumbria to deliver a Home Office funded Community Integration Project. The overall aim of the project is to work with participants- migrants and non-migrant individuals and communities- to strengthen communities, build better mutual understanding and stronger inter-cultural relationships. The project is funded to work in Carlisle and the South Lakes.

Erasmus+ (Sankofa - storytelling in a digital age)
SANKOFA is an EU project and involves CDEC working with partners in the Czech Republic, Slovakia and London. Our project will combine traditional storytelling techniques with digital technologies so that pupils gain skills in both storytelling and online recording, editing and sharing their stories across national borders. We will work with stories from our own and others' cultures- to understand similarities and differences - and to find new stories that will contribute to a sustainable future in our interconnected world. The themes we will explore through the storytelling process will include migration, gender, biodiversity, climate change and will be linked to the Sustainable Development Goals.

Erasmus+ (PLACE – Paths to Learning- Active Community Engagement)
PLACE is an EU project and involves CDEC working with partners in the Czech Republic, Slovakia and Dorset. Our project will enable pupils and young people to explore their communities through place based learning in order to better connect them to their communities- the place they are in and the support networks around them. Core to this project are the themes of emotional health and wellbeing, sustainability and climate action and building sustainable communities and cities.

Encountering Wordsworth
This project provides opportunities for young people to explore Wordsworth's legacy, timed for the 250th anniversary of his birth. In exploring his legacy, they will be able to see how he shaped the people and place in which they live; and will empower them to shape his ongoing legacy.

18. ANALYSIS OF CHARITABLE FUNDS *(continued)*

Funds in deficit at the year end are as follows:

Unrestricted funds / services

Membership
Due to Covid-19 membership fell this year as some schools did not see what benefit they would gain when they were shut for face to face teaching. CDEC is determined that it will increase membership of schools and colleges in the coming year, although the knock-on effects of closure is not yet known.

Training and conferences
Covid-19 restrictions meant that there was only limited demand for training, while all conferences were cancelled. Trustees and Staff recognise the need to make a great effort to try and increase the take-up by schools both face to face And online. Those that did take place showed that we are able to deliver the latter successfully. A 'CARE' programme has been rolled out to support teachers, pupils, schools and communities and there are good indications that this is being favourably received not only in Cumbria, but in many other areas of the UK. Additionally, assuming schools are fully operational in September, CDEC intends to offer a range of in-service face to face programmes as well as developing on-line provision.

Contracted work
As with training this was severely hit by the restrictions, but CDEC is exploring how this can be increased in the coming year.

Other
Donations continue to rise and it is anticipated that the launch of both the Friends' Scheme and Legacy giving will lead to this upward trend continuing. Publication sales were down, but with new publications now available it is hoped that this will be reversed in 2021-22.

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Current assets	(23,503)	45,898	**22,395**
Creditors less than 1 year	(3,894)	(13,725)	**(17,619)**
Net assets	(27,397)	32,173	**4,776**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Current assets	(12,861)	38,244	25,383
Creditors less than 1 year	(18,639)	–	(18,639)
Net assets	(31,500)	38,244	6,744