

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
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Cumbria Development Education Centre

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

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.

Cumbria Development Education Centre

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

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

Cumbria Development Education Centre

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

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.

Cumbria Development Education Centre

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

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

Cumbria Development Education Centre

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

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.

Cumbria Development Education Centre

Trustees' Annual Report (*continued*)

Year ended 31 March 2022

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.
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Cumbria Development Education Centre

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

- 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.

Cumbria Development Education Centre

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

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.

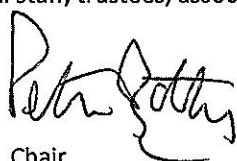
Benefit and impact from this work is carefully evaluated and reported in project reviews on a regular basis and needs not so much repetition as celebration here.

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

Cumbria Development Education Centre

Trustees' Annual Report *(continued)*

Year ended 31 March 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.

Cumbria Development Education Centre

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

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 STORYsilence 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.

Cumbria Development Education Centre

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

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.

Cumbria Development Education Centre

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

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

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	26,416	–	26,416	45,427
Charitable activities	5	–	305,589	305,589	186,619
Total income		<u>26,416</u>	<u>305,589</u>	<u>332,005</u>	<u>232,046</u>
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		<u>15,383</u>	<u>255,849</u>	<u>271,232</u>	<u>234,013</u>
Net income/(expenditure)		<u>11,033</u>	<u>49,740</u>	<u>60,773</u>	<u>(1,967)</u>
Transfers between funds		(5,264)	5,264	–	–
Net movement in funds		<u>5,769</u>	<u>55,004</u>	<u>60,773</u>	<u>(1,967)</u>
Reconciliation of funds					
Total funds brought forward		(27,397)	32,173	4,776	6,743
Total funds carried forward		<u>(21,628)</u>	<u>87,177</u>	<u>65,549</u>	<u>4,776</u>

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		<u>88,666</u>	<u>17,946</u>
		96,069	22,395
CREDITORS: amounts falling due within one year	13	<u>(30,520)</u>	<u>(17,619)</u>
NET CURRENT ASSETS		<u>65,549</u>	<u>4,776</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>65,549</u>	<u>4,776</u>
NET ASSETS		<u>65,549</u>	<u>4,776</u>
FUNDS OF THE CHARITY			
Restricted funds		87,177	32,173
Unrestricted funds		<u>(21,628)</u>	<u>(27,397)</u>
Total charity funds	18	<u>65,549</u>	<u>4,776</u>

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.

Cumbria Development Education Centre

Notes to the Financial Statements

Year ended 31 March 2022

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

Cumbria Development Education Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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.

Cumbria Development Education Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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.

Cumbria Development Education Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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
	<u>26,416</u>	<u>26,416</u>	<u>45,427</u>	<u>45,427</u>

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.

Cumbria Development Education Centre

Notes to the Financial Statements (continued)

Year ended 31 March 2022

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	–	–
	<u>305,589</u>	<u>305,589</u>	<u>186,619</u>	<u>186,619</u>

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
	<u>13,829</u>	<u>13,829</u>	<u>39,775</u>	<u>39,775</u>

Cumbria Development Education Centre

Notes to the Financial Statements (continued)

Year ended 31 March 2022

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
	<u>254,683</u>	<u>—</u>	<u>254,683</u>	<u>189,435</u>
Governance				
Independent examiners fees	—	2,720	2,720	3,254
Trustee expenses	—	—	—	1,549
	<u>254,683</u>	<u>2,720</u>	<u>257,403</u>	<u>194,238</u>

Cumbria Development Education Centre

Notes to the Financial Statements (continued)

Year ended 31 March 2022

8. INDEPENDENT EXAMINATION FEES

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

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
	<u>107,090</u>	<u>103,059</u>

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	<u>5,264</u>	<u>—</u>

12. DEBTORS

	2022	2021
	£	£
Trade debtors	4,810	3,950
Prepayments and accrued income	2,593	—
Other debtors	—	499
	<u>7,403</u>	<u>4,449</u>

Cumbria Development Education Centre

Notes to the Financial Statements (continued)

Year ended 31 March 2022

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
	<u>30,520</u>	<u>17,619</u>

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	<u>–</u>

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	<u>24,900</u>	<u>12,700</u>
At 31 March 2022	<u>24,900</u>	<u>12,700</u>

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).

Cumbria Development Education Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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	<u>2,314</u>	<u>18,081</u>

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	<u>(27,397)</u>	<u>26,416</u>	<u>(15,383)</u>	<u>(5,264)</u>	<u>(21,628)</u>

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Unrestricted Funds	<u>(31,500)</u>	<u>45,427</u>	<u>(41,324)</u>	<u>—</u>	<u>(27,397)</u>

Cumbria Development Education Centre

Notes to the Financial Statements (continued)

Year ended 31 March 2022

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 + Storysilence	–	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
	<u>32,173</u>	<u>305,589</u>	<u>(255,849)</u>	<u>5,264</u>	<u>87,177</u>
	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
	<u>38,243</u>	<u>186,619</u>	<u>(192,689)</u>	<u>–</u>	<u>32,173</u>

Cumbria Development Education Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

18. ANALYSIS OF CHARITABLE FUNDS *(continued)*

The specific purposes for which funds are to be 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.

Cumbria Development Education Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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.

Cumbria Development Education Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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