

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.

CUMBRIA DEVELOPMENT EDUCATION CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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

CUMBRIA DEVELOPMENT EDUCATION CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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.

CUMBRIA DEVELOPMENT EDUCATION CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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:

- STORYsilence: 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

CUMBRIA DEVELOPMENT EDUCATION CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 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.

CUMBRIA DEVELOPMENT EDUCATION CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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.

CUMBRIA DEVELOPMENT EDUCATION CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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.

CUMBRIA DEVELOPMENT EDUCATION CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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.

CUMBRIA DEVELOPMENT EDUCATION CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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

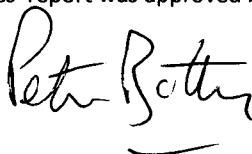
Beyond induction and the requirements of the Board Rules (section 1.6), Trustee development is grounded largely in self-led learning activities, complemented when appropriate by externally facilitated training or development events. These could include:

- **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.

CUMBRIA DEVELOPMENT EDUCATION CENTRE

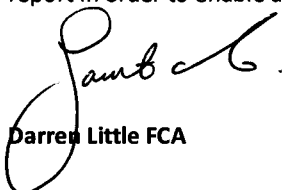
INDEPENDENT EXAMINER'S REPORT (CONTINUED)

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

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Notes							
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.

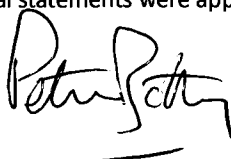
CUMBRIA DEVELOPMENT EDUCATION CENTRE

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
<u>Unrestricted funds</u>					
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

CUMBRIA DEVELOPMENT EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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.

CUMBRIA DEVELOPMENT EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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.

CUMBRIA DEVELOPMENT EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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
	<u>23,472</u>	<u>3,564</u>	<u>27,036</u>	<u>26,416</u>

CUMBRIA DEVELOPMENT EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

(Continued)

Donations and gifts

Carlisle Diocese	886	-	886	941
Other donations	3,248	-	3,248	1,714
	<u>4,134</u>	<u>-</u>	<u>4,134</u>	<u>2,655</u>

4 Charitable activities

	Project income 2023 £	Contract income 2023 £	Total 2023 £	Project income 2022 £
Charitable grants	<u>330,221</u>	<u>28,000</u>	<u>358,221</u>	<u>305,589</u>
Analysis by fund				
Unrestricted funds	-	28,000	28,000	-
Restricted funds	<u>330,221</u>	<u>-</u>	<u>330,221</u>	<u>305,589</u>
	<u>330,221</u>	<u>28,000</u>	<u>358,221</u>	<u>305,589</u>
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+ Storysilence)	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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>330,221</u>	<u>28,000</u>	<u>358,221</u>	<u>305,589</u>

CUMBRIA DEVELOPMENT EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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
	<u>361,766</u>	<u>35,357</u>	<u>397,123</u>	<u>254,683</u>	<u>13,829</u>	<u>268,512</u>
Share of governance costs (see note 6)	<u>2,316</u>	<u>1,780</u>	<u>4,096</u>	<u>1,166</u>	<u>1,554</u>	<u>2,720</u>
	<u>364,082</u>	<u>37,137</u>	<u>401,219</u>	<u>255,849</u>	<u>15,383</u>	<u>271,232</u>
Analysis by fund						
Unrestricted funds	-	37,137	37,137	-	15,383	15,383
Restricted funds	<u>364,082</u>	<u>-</u>	<u>364,082</u>	<u>255,849</u>	<u>-</u>	<u>255,849</u>
	<u>364,082</u>	<u>37,137</u>	<u>401,219</u>	<u>255,849</u>	<u>15,383</u>	<u>271,232</u>

CUMBRIA DEVELOPMENT EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Support costs

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

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 Number	2022 Number
	6	5
	<u>6</u>	<u>5</u>
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
	<u>130,974</u>	<u>107,091</u>

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

CUMBRIA DEVELOPMENT EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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
	<u>18,197</u>	<u>7,403</u>

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
		<u>1,766</u>	<u>30,520</u>

13 Deferred income

	2023	2022
	£	£
Other deferred income	-	24,900
	<u>-</u>	<u>24,900</u>

Deferred income is included in the financial statements as follows:

	2023	2022
	£	£
Deferred income is included within:		
Current liabilities	-	24,900
	<u>-</u>	<u>24,900</u>

Movements in the year:

CUMBRIA DEVELOPMENT EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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
		<hr/>	<hr/>
	Deferred income at 31 March 2023	-	24,900
		<hr/>	<hr/>

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.

CUMBRIA DEVELOPMENT EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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:

	Balance at 1 April 2021 £	Movement in funds		Transfers £	Balance at 1 April 2022 £	Movement in funds		Incoming resources £	Resources expended £	Balance at 31 March 2023 £
		Incoming resources £	Resources expended £			Incoming resources £	Resources expended £			
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 + Storysilence	-	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

CUMBRIA DEVELOPMENT EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Restricted 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+ (STORYsilence): STORYsilence 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)

FOR THE YEAR ENDED 31 MARCH 2023

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.

CUMBRIA DEVELOPMENT EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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
	<u>-</u>	<u>-</u>	<u>28,000</u>	<u>(16,142)</u>	<u>-</u>	<u>11,858</u>
	-	-	30,121	(17,736)	(527)	11,858
	<u>-</u>	<u>-</u>	<u>30,121</u>	<u>(17,736)</u>	<u>(527)</u>	<u>11,858</u>

The specific purposes for which funds are to be 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	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	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
	<u>(7,293)</u>	<u>56,880</u>	<u>49,587</u>	<u>(21,628)</u>	<u>87,177</u>	<u>65,549</u>

CUMBRIA DEVELOPMENT EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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).