

**CUMBRIA DEVELOPMENT EDUCATION CENTRE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# **CUMBRIA DEVELOPMENT EDUCATION CENTRE**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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**Trustees**

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

**Charity number**

1156649

**Principal address**

Low Nook  
Rydal Road  
Ambleside  
Cumbria  
LA22 9BB

**Independent examiner**

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

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# **CUMBRIA DEVELOPMENT EDUCATION CENTRE**

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# CUMBRIA DEVELOPMENT EDUCATION CENTRE

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 MARCH 2024**

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

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

### **Objectives and activities**

#### Charity's aims

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

#### Vision and priorities

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

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

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

#### Summary of the main activities in relation to these objects

In pursuance of these aims and this vision, CDEC:

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

# **CUMBRIA DEVELOPMENT EDUCATION CENTRE**

## **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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### ***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 2024

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### Achievements and performance

*Significant activities and achievements against objectives*

#### Main achievements in 2023/24

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

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

Major new projects started over the past twelve months include:

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

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

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

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

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

# **CUMBRIA DEVELOPMENT EDUCATION CENTRE**

## **TRUSTEES' REPORT (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2024**

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

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

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

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

### **Children and young people**

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

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

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

### **Teachers and school communities**

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

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

# CUMBRIA DEVELOPMENT EDUCATION CENTRE

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### Students in higher education

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

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

### Other local organisations and groups

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

The difference we are able to make is broadly threefold:

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

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

### The wider national and international network of global educators

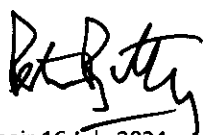
CDEC's primary remit is to serve the people of Cumbria and an important aspect of the benefit we contribute is to locate our approach in the wider national and international context and community of global educators. We continue to play an influential role in relevant national networks such as The Global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

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

### Conclusion

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

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



Peter Batty, Chair 16 July 2024



# **CUMBRIA DEVELOPMENT EDUCATION CENTRE**

## **TRUSTEES' REPORT (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2024**

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### ***Fundraising practices***

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

### ***Financial review***

#### **Review of financial position of the charity**

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

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

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

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

# **CUMBRIA DEVELOPMENT EDUCATION CENTRE**

## **TRUSTEES' REPORT (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2024**

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### ***Going concern***

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

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

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

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

### ***Reserves policy***

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

### ***Principal funding sources***

Major funders:

Paul Hamlyn Foundation  
European Commission  
Cumbria Community Foundation

Together with:  
Subscriptions  
Donations  
Service Income

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

# CUMBRIA DEVELOPMENT EDUCATION CENTRE

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### ***Principal financial management policies adopted***

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

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

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

### **Plans for future periods**

Looking ahead to the 2024-25 Budget

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

### **Structure, governance and management**

#### **Governing document**

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

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

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

# **CUMBRIA DEVELOPMENT EDUCATION CENTRE**

## **TRUSTEES' REPORT (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2024**

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### ***Recruitment and appointment of trustees***

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

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

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

and to receive:

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

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

# **CUMBRIA DEVELOPMENT EDUCATION CENTRE**

## **TRUSTEES' REPORT (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2024**

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### ***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 2024

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### ***Induction and training of trustees***

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

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

### ***Other matters***

#### **Development**

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

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

#### **Major risks to which the charity is exposed**

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

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

  
.....  
Mr P Batty  
Trustee

Date: 16 July 2024

# **CUMBRIA DEVELOPMENT EDUCATION CENTRE**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF CUMBRIA DEVELOPMENT EDUCATION CENTRE**

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

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement - matter of concern identified**

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

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

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

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

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

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

# CUMBRIA DEVELOPMENT EDUCATION CENTRE

## INDEPENDENT EXAMINER'S REPORT (CONTINUED)

### TO THE TRUSTEES OF CUMBRIA DEVELOPMENT EDUCATION CENTRE

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

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

I confirm that there are no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

  
**Darren Little FCA**

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

Dated: .....

31 July 2024.



# CUMBRIA DEVELOPMENT EDUCATION CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

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

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


# CUMBRIA DEVELOPMENT EDUCATION CENTRE

## BALANCE SHEET

AS AT 31 MARCH 2024

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

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

  
 .....  
 Mr P Batty  
 Trustee

# **CUMBRIA DEVELOPMENT EDUCATION CENTRE**

## **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

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### **1 Accounting policies**

#### **Charity information**

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

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

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

#### **1.2 Going concern**

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

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

#### **1.3 Charitable funds**

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

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

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

#### **1.4 Income**

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

# CUMBRIA DEVELOPMENT EDUCATION CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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### 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 2024

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

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

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

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

#### **Derecognition of financial liabilities**

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

### 1.8 Retirement benefits

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

### 2 Critical accounting estimates and judgements

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

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

### 3 Income from donations and legacies

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

# CUMBRIA DEVELOPMENT EDUCATION CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 4 Income from charitable activities

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

# CUMBRIA DEVELOPMENT EDUCATION CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 4 Income from charitable activities

(Continued)

#### Performance related grants analysis

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

# CUMBRIA DEVELOPMENT EDUCATION CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

### 5 Expenditure on charitable activities

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



# CUMBRIA DEVELOPMENT EDUCATION CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 6 Support costs allocated to activities

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

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

### 7 Net movement in funds

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

### 8 Trustees

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

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

### 9 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
4	6

# CUMBRIA DEVELOPMENT EDUCATION CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

<b>9</b>	<b>Employees</b>	<b>(Continued)</b>	
	<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	Wages and salaries	97,923	122,844
	Social security costs	3,502	5,494
	Other pension costs	2,032	2,636
		<u>103,457</u>	<u>130,974</u>
		<u><u>103,457</u></u>	<u><u>130,974</u></u>
	There were no employees whose annual remuneration was more than £60,000.		
<b>10</b>	<b>Taxation</b>		
	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.		
<b>11</b>	<b>Transfers</b>		
	The only transfers made in the year were between designated funds and general unrestricted funds when the designation was no longer required.		
<b>12</b>	<b>Debtors</b>	<b>2024</b>	<b>2023</b>
	<b>Amounts falling due within one year:</b>	<b>£</b>	<b>£</b>
	Trade debtors	1,172	372
	Prepayments and accrued income	12,915	17,825
		<u>14,087</u>	<u>18,197</u>
		<u><u>14,087</u></u>	<u><u>18,197</u></u>
<b>13</b>	<b>Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	Accruals and deferred income	5,097	1,766
		<u>5,097</u>	<u>1,766</u>
		<u><u>5,097</u></u>	<u><u>1,766</u></u>
<b>14</b>	<b>Retirement benefit schemes</b>	<b>2024</b>	<b>2023</b>
	<b>Defined contribution schemes</b>	<b>£</b>	<b>£</b>
	Charge to profit or loss in respect of defined contribution schemes	2,032	2,636
		<u>2,032</u>	<u>2,636</u>
		<u><u>2,032</u></u>	<u><u>2,636</u></u>

# CUMBRIA DEVELOPMENT EDUCATION CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 14 Retirement benefit schemes

(Continued)

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

### 15 Restricted funds

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

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

#### Previous year:

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

# CUMBRIA DEVELOPMENT EDUCATION CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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### 15 Restricted funds

(Continued)

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

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

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

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

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

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

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

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

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

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

# CUMBRIA DEVELOPMENT EDUCATION CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 16 Unrestricted funds

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

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Nature based learning contract	11,858	-	(11,858)	-	-
Civic Society Research	-	7,000	(4,992)	-	2,008
Learning Naturally	-	1,920	(1,920)	-	-
Merry Maker Fair	-	5,150	(3,225)	(1,925)	-
Natural England	-	25,428	(20,029)	(5,399)	-
Poverty truth Commission	-	3,300	(1,012)	-	2,288
General funds	(19,151)	15,375	(11,833)	7,324	(8,285)
	<u>(7,293)</u>	<u>58,173</u>	<u>(54,869)</u>	<u>-</u>	<u>(3,989)</u>
<b>Previous year:</b>	<b>At 1 April 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2023</b>
	£	£	£	£	£
Greener schools	-	2,121	(1,594)	(527)	-
Nature based learning contract	-	28,000	(16,142)	-	11,858
General funds	(21,628)	21,351	(19,401)	527	(19,151)
	<u>(21,628)</u>	<u>51,472</u>	<u>(37,137)</u>	<u>-</u>	<u>(7,293)</u>

# CUMBRIA DEVELOPMENT EDUCATION CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 16 Unrestricted funds

(Continued)

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

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

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

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

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

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

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

### 17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Current assets/(liabilities)	(3,989)	114,845	110,856
	<u>(3,989)</u>	<u>114,845</u>	<u>110,856</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 March 2023:</b>			
Current assets/(liabilities)	(7,293)	56,880	49,587
	<u>(7,293)</u>	<u>56,880</u>	<u>49,587</u>

# **CUMBRIA DEVELOPMENT EDUCATION CENTRE**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2024***

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### **18 Funds in deficit**

Funds in deficit at the year end are as follows:

#### **Unrestricted funds / services**

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

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

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

### **19 Related party transactions**

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