

Charity registration number 1156649 (England and Wales)

CUMBRIA DEVELOPMENT EDUCATION CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

CUMBRIA DEVELOPMENT EDUCATION CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr P Batty
Mrs J Jackson
Mr M Minnitt
Mrs A Myers
Mr G Newman
Prof M Saunders (Chair from January 2025)
Mrs J J Whitley
Mr J Connolly
Mrs M Barker

Charity number (England and Wales)

1156649

Principal address

Low Nook
Rydal Road
Ambleside
Cumbria
LA22 9BB

Independent examiner

Darren Little FCA
Saint & Co Chartered Accountants
The Old Police Station
Church Street
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Cumbria
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CUMBRIA DEVELOPMENT EDUCATION CENTRE

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CUMBRIA DEVELOPMENT EDUCATION CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

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

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

Objectives and activities

Charity's aims

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

Vision and priorities

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

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

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

Summary of the main activities in relation to these objects

In pursuance of these aims and this vision, CDEC:

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

CUMBRIA DEVELOPMENT EDUCATION CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Public benefit

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

Achievements and performance

Significant activities and achievements against objectives

Main achievements in 2024/25

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

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

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

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

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

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

CUMBRIA DEVELOPMENT EDUCATION CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

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

Children and young people

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

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

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

Teachers and school communities

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

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

CUMBRIA DEVELOPMENT EDUCATION CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Students in higher education

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

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

Other local organisations and groups

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

The difference we are able to make is broadly threefold:

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

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

The wider national and international network of global educators

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

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

Conclusion

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

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



Murray Saunders, Chair July 2025

CUMBRIA DEVELOPMENT EDUCATION CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Fundraising practices

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

Financial review

Review of financial position of the charity

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

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

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

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

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

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

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

CUMBRIA DEVELOPMENT EDUCATION CENTRE

TRUSTEES' REPORT (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

Going concern

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

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

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

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

Reserves policy

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

Principal funding sources

Major funders:

Paul Hamlyn Foundation
The Ernest Cook Trust
Cumbria Community Foundation

Together with:

Subscriptions
Donations
Service Income

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

CUMBRIA DEVELOPMENT EDUCATION CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Principal financial management policies adopted

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

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

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

Plans for future periods

Looking ahead to the 2025-26 Budget

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

Structure, governance and management

Governing document

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

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

Mr P Batty

Mrs J Jackson

Mr M Minnitt

Mrs A Myers

Mr G Newman

Mr C Riches

(Resigned 30 June 2024)

Prof M Saunders (Chair from January 2025)

Mrs J J Whitley

Mr J Connolly

Mrs M Barker

CUMBRIA DEVELOPMENT EDUCATION CENTRE

TRUSTEES' REPORT (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

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 2025**

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 2025

Induction and training of trustees

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

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

Other matters

Development

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

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

Major risks to which the charity is exposed

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

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



Prof M Saunders (Chair from January 2025)
Trustee

15 July 2025

CUMBRIA DEVELOPMENT EDUCATION CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CUMBRIA DEVELOPMENT EDUCATION CENTRE

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Darren Little FCA

Saint & Co Chartered Accountants

The Old Police Station

Church Street

Ambleside

Cumbria

LA22 0BT

Date: 04 September 2025

CUMBRIA DEVELOPMENT EDUCATION CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

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

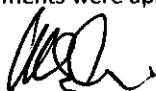
The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CUMBRIA DEVELOPMENT EDUCATION CENTRE

BALANCE SHEET AS AT 31 MARCH 2025

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

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



Prof M Saunders (Chair from January 2025)
Trustee

CUMBRIA DEVELOPMENT EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

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

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

1.2 Going concern

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

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

1.3 Charitable funds

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

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

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

1.4 Income

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

CUMBRIA DEVELOPMENT EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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 2025

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.8 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

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

CUMBRIA DEVELOPMENT EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

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

Performance related grants analysis

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

CUMBRIA DEVELOPMENT EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Expenditure on charitable activities

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

6 Support costs allocated to activities

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

CUMBRIA DEVELOPMENT EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6	Support costs allocated to activities	(Continued)	
		2025	2024
		£	£
	Governance costs comprise:		
	Audit fees	1,674	1,592
	Legal and professional	979	2,299
	Trustees expenses	-	23
		<u>2,653</u>	<u>3,914</u>
7	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	<u>1,674</u>	<u>1,592</u>
8	Trustees		
	None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.		
	During the current year no trustees were reimbursed for travel expenses, totalling £0. (2024: Six trustees were reimbursed for travel expenses totalling £23)		
9	Employees		
	The average monthly number of employees during the year was:		
		2025	2024
		Number	Number
		<u>5</u>	<u>4</u>
	Employment costs	2025	2024
		£	£
	Wages and salaries	118,242	97,923
	Social security costs	5,463	3,502
	Other pension costs	2,369	2,032
		<u>126,074</u>	<u>103,457</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 2025

10 Taxation

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

11 Transfers

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

12 Debtors

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

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	8,626	5,097
	<u>8,626</u>	<u>5,097</u>

14 Retirement benefit schemes

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

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.

CUMBRIA DEVELOPMENT EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Restricted funds

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

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
Care Leavers Project	2,356	40,940	(27,304)	15,992
Climate Leaders Project	15,091	17,000	(32,419)	(328)
HAF (Summer 2024)	-	4,290	(4,290)	-
Migration Stories NW	-	150	(150)	-
Connecting Communities (UKRI)	7,879	5,483	(13,362)	-
Blue Influencers	15,165	21,217	(20,604)	15,778
Welcoming the Stranger	10,715	88,000	(78,413)	20,302
WFC PLACE	63,637	-	(41,768)	21,869
ZCC Youth Programme	-	5,108	(4,677)	431
	<u>114,843</u>	<u>182,188</u>	<u>(222,987)</u>	<u>74,044</u>
Previous year:	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	(27,620)	2,356
Climate Leaders Project	29,629	15,000	(29,538)	15,091
Migration Stories NW	-	6,741	(6,741)	-
Welcoming and Resilient Communities	5,768	-	(5,768)	-
Connecting Communities (UKRI)	8,098	14,702	(14,921)	7,879
Blue Influencers	-	20,233	(5,068)	15,165
Welcoming the Stranger	-	89,200	(78,485)	10,715
WFC PLACE	-	99,657	(36,020)	63,637
	<u>56,880</u>	<u>304,218</u>	<u>(246,255)</u>	<u>114,843</u>

CUMBRIA DEVELOPMENT EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Restricted funds

(Continued)

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

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

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

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

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

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

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

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

16 Unrestricted funds

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

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

CUMBRIA DEVELOPMENT EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Unrestricted funds

(Continued)

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

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

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

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

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

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

17 Analysis of net assets between funds

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

CUMBRIA DEVELOPMENT EDUCATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Analysis of net assets between funds

(Continued)

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

18 Related party transactions

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