

The Cedar Foundation

**Annual report and consolidated financial statements
for the year ended 31 March 2023**

**Registered No: NI 002132
Charity number: NIC 101121**

The Cedar Foundation.

Annual report for the year ended 31 March 2023

Annual report

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The Cedar Foundation

Annual report for the year ended 31 March 2023

Trustees and advisers

Trustees

Mrs M Evans, Chair (Appointed as Chair 27 September 2022 taking up role on 1 January 2023)
Ms M Lavery,
Mr D C Duly OBE
Mr M Howell MBE (Resigned 13 December 2022)
Prof M Mulvenna
Dr B Best
Ms C Veitch
Mr R Rauch
Ms J Lynn (Appointed 21 June 2022)
Mr C Evans (Appointed 14 March 2023)
Mr M Williamson, Honorary Treasurer (Appointed 27 September 2022 taking up role as Honorary Treasurer 1 January 2023)

Company registered number

NI 002132

Charity registered number

NIC 101121

Auditors

ASM (B) Ltd
Chartered Accountants and Statutory Auditors
Glendinning House, 6 Murray Street
Belfast
BT1 6DN

Chief Executive Officer

Mrs Elaine Armstrong

Solicitors

Tughans
30 Victoria Street
Belfast
BT1 3GG

Bankers

Danske Bank
Donegall Square West
Belfast
BT1 5JS

Registered Office and Head Office

1 Ravenhill Reach
Ormeau Embankment
Belfast
BT6 8RB

Trustees' Annual Report (including Directors' Report)

The Trustees present their report and the audited accounts for the period ended 31 March 2023.

Objectives and Activities

a. Policies and objectives

The Cedar Foundation (Cedar) delivers a range of services throughout Northern Ireland in partnership with disabled people enabling them to get the most out of life and to be fully included in their communities. Our services are centred around the individual needs of each person to promote choice, opportunity, independence and equality.

Our **Vision** is an inclusive society for all.

Our **Mission** is to support individuals and families living with disability, autism and brain injury to live the lives they choose.

Our Values:

- **Collaboration**
We are committed to ensuring our services are developed in partnership. We believe we work at our best in active collaboration with our service users, staff and partners.
- **Equality**
We recognise the importance of a diverse and inclusive community, and we will make certain that everyone has an equal opportunity to make a contribution, and this is valued.
- **Dignity**
We guarantee that dignity is at the centre of high-quality, person-centred support and our services are delivered with respect, care and compassion.
- **Achievement**
We believe in ensuring that everyone involved in our organisation can achieve their full potential. Our ambition is to be recognised for our ability to deliver at an individual, team and organisational level.
- **Resilience**
We are an adaptable, forward thinking and resilient organisation that sees difficult situations as an opportunity. We promote creativity and innovation, supporting each other to have the individual and collective strength to achieve this.

b. Strategies for achieving objectives

Our 5-year Strategic Plan 2021-2026: Opportunity, Choice, Inclusion, was co-produced with service users, families and staff and aligned with current strategic direction. It takes cognisance of the voices of all our stakeholders and a review of

performance data. It captures our ambitions for impact, the strategic context we are working within and is designed to embrace the changes we are likely to face over the next 5 years.

Strategic Aims and Priorities for 2022/2023:

- Individuals and families live the lives they choose, supported by our co-produced person-centred services
- Our resources are managed and allocated in a transparent manner to enable us to develop and deliver exceptional services
- We work to the highest possible standards and continuously improve the organisation ensuring we meet customer/stakeholder needs
- We are a competent and resilient organisation that is responsive to changing need and committed to innovation and excellence

Cedar is one of the largest disability charities in Northern Ireland. This year we supported 2,560 people with a disability to participate in the life of their community. Our services include a range of living options; including supported living, residential care, at-home housing support; and employability and community inclusion services for all ages, including family support and transitional planning for children and young people. We have specialist services to meet the needs of physical/sensory disability, learning disability, autism and brain injury. All our services are designed to enable each individual to reach their full potential and to provide an appropriate level of support to individuals, families and the wider community enabling inclusion of people with disabilities in all aspects of community life.

Through all of the services we provide we are working towards fulfilling our mission and realising our vision of an inclusive society for all.

c. Main activities undertaken to further the charity's purposes for the public benefit

Cedar provides direct public benefit through the development and delivery of a range of inclusion services to disabled adults and children throughout Northern Ireland.

Employability services provide person centred opportunities and disability specialist support through, employability skills training, access to Further and Higher Education, career advice, work experience placements and support to service users to secure and maintain work roles. The benefits arising from these services include targeting social need, facilitating service users to become more included in society and more economically active through engagement with the labour market.

Children and Young People Community Inclusion Services provide support to give the best start in life and improve outcomes. We work in partnership with a range of agencies to create an inclusive world for disabled children, young people and their families. Services source and support opportunities to engage in community-based activities. Other supports include the provision of an early intervention service to assist young service users to achieve their full potential when transitioning from school to Further or Higher Education, training or employment. The Youth Matters programme

assists service users under the age of 18 to have improved access to inclusive community and youth activities which will impact on their general health and wellbeing and support them to be active citizens.

Adult Community Inclusion Services promote peer support and meaningful community engagement for disabled people. Cedar's Inclusion Matters programme, specialist services for Autism (Right 4U😊) and Brain Injury (Choices & ARROW) supports people with disabilities to become equal citizens within their local communities increasing their social, economic and civic inclusion. These services focus on building the strengths and capacities of people with disabilities to engage with and contribute to their local community.

Living Options is designed to meet the individual needs of people who have brain injury, physical disability and sensory impairment, and for people who have learning disabilities, and autism. Types of accommodation include Supported Living in independent apartments or bungalows, registered residential homes providing 24-hour care and housing support services. The benefits from these services are delivering a person-centred housing support and care service to enhance independent living skills; enabling individuals to have more control of their lives; and helping users to achieve improvements in personal wellbeing, health and personal safety. Floating/Housing support services benefit service users by building the skills to have independence in maintaining tenancies, being safe and well, enhanced self-esteem and living fulfilling lives.

The benefits of all of the services provided can be demonstrated through the use of ServQual (service user satisfaction tool), independent evaluations and feedback from funders and purchasers through contract review meetings. Cedar measures impact on individual soft outcomes through a validated self-report distance travelled tool, Outcome Star. Cedar is committed to quality improvement; having previously won the European Foundation for Quality Management (EFQM) European and All Ireland excellence awards. Cedar is ISO 9001:2015 accredited, is an Investors in People recognised organisation, achieving Platinum Standard, and has maintained Investors in Volunteers certification.

Review of activities

The current 5-year Strategic Plan was adopted at the June 2021 Trustees' meeting. A mid-year review of performance and strategic alignment for the 2022/2023 operational year was conducted by the Executive Board, User Forum and SMT in November 2022.

We have delivered successfully on Year 2 under the guidance and good governance of our Trustees and advisors in partnership with the User Forum, Leadership and Senior Management team, underpinned with an operational staff team that have been properly resourced, trained, developed, and supported to deliver quality front-line and corporate support services.

Achievements and performance

Overall, the period under review whilst challenging, was very successful. The collective commitment and dedication of all the staff team has delivered excellent results during a period of change and external pressures in the Health and Social Care work context. The organisational performance is demonstrated through the review of the Balanced Scorecard for the 2022/2023 year, which was monitored quarterly with the Executive Board and SMT.

(i) Performance and Compliance

Finance

- Turnover meeting target to sustain all services
While staff recruitment and retention remain a challenge and agency usage has remained high throughout the year in registered services, commissioned hours for each service have been delivered resulting in no loss of income
- Introduction of Financial Improvement Plans (FIP) to prepare for a new commissioning landscape in Employment & Community Inclusion and to improve income and expenditure controls in Living Options post covid.
- 100% compliance sustained from all external auditing authorities, including DoE, ESF, DfC & DoH.
- Compliance with Charity Commission NI and Article 55 reporting deadlines.

Customer

- Service delivery target met, providing a service to 2,560 disabled people and their families in year across 31 services
- Very high service user satisfaction results sustained (98%)
- Sustained high level of positive service impact on both soft and hard outcome measures
- Successful completion of the final ESF funded programme – Inclusion Works with positive closure report demonstrating all performance targets met.

Internal Processes

- Low complaint volumes with local resolutions achieved in most cases
- Sustained level of compliments and positive feedback
- No significant areas for improvement or requirements noted in RQIA inspections throughout 2022/23 for all regulated services
- Achieved full HSCT and NIHE Supporting People contractual compliance requirements
- Inclusion Works received the highest possible outcome from Education & Training Inspectorate (ETI), with participant feedback which *"referenced the positive impact of the project on the development of their employability skills, social inclusion, and preparation for work, with some of them describing the impact as 'life changing' and 'lifesaving'."*
- Continued compliance with GDPR and in all areas of record keeping, new records management system implemented across the organisation for data retention
- High level compliance with ISO standards achieving full re-accreditation process in January 2023

Organisational Capacity

- Investors in People Platinum status, which we are particularly proud of in a time of challenge and change. This positions Cedar within the top 1% of IiP accredited organisations.
- 85% staff satisfaction in overall view of Cedar Foundation
- 98% of staff reported that their training needs were addressed in year
- 100% staff report that they feel equipped to meet job requirements
- DoH funding secured to provide QCF training to link into succession planning within Cedar.
- Investing in-house to develop Cedar Trainers for CPI Safety Intervention training and Outcome Star practitioners
- Targeted social media campaigns directed by the 2022/23 Strategic Communications Action Plan
- SMT involvement in sector wide consultations on MCA, Mental Health Strategy, NISCC Workforce Review, Review of Regional Resettlement of People with Learning Disabilities, DfC Employment Strategy
- European Network engagement with European Platform on Rehabilitation (EPR) in year with a number of attendances and contributions made at webinars and the annual conference.

(ii) Service Developments

Employability and Community Inclusion Services

- External review of Cedar's Employment Service model to advise on reconfiguration of service models and signpost to new and emerging funding opportunities for future sustainability.
- Targeted, strategic lobbying work as a sector and individual organisation, to raise the awareness of the impact of loss of EU funding in NI
- Engagement with Department for Communities, Department of Health, Department of Economy and UK Department of Levelling-up, Communities & Housing to shape development of disability employment services in NI for post-ESF provision for employment and inclusion services for disabled people
- Successful collaborative bid with 7 partners submitted to UK Shared Prosperity Fund for new SkillSET employment programme for 2023-25
- Conducted service reviews of Short Breaks respite service and Choices Brain Injury Service to promote future sustainability and procurement processes
- Using a comprehensive project initiation plan, implementation of the ARROW Social Inclusion programme for adults with Brain Injury

Living Options Services

- Completion of the merger between Croft Communities Ltd subsidiary organisation and Cedar. Guided by a comprehensive integration milestone plan, incorporating a TUPE process, financial, legal and governance work.

Corporate Services

- Leadership Capacity Review resulting in a newly established Finance Directorate and a People and Organisational Development Directorate. This reflects the growth of the organisation and requirement to provide a high level of support to the wider organisation, adapting to change and ensuring that resource management and policy adherence is operated to the highest standards of compliance and governance.

BSI external auditor quote (January 2023):

"The effectiveness of the management system would be deemed to be very high. Each service/function has clear linkage to the strategic direction through the work plans, P&Ds and departmental scorecards and service improvement plans. The revised organisation structure and the dispersed leadership model have enhanced the effectiveness of the Quality Management Systems"

(iii) Innovation Work

Mental Health and Wellbeing

A Mental Health & Wellbeing Strategy was launched in May 2022 with a 'task and finish' improvement team representing all services. This was aligned to the DoH strategy with actions to address: early intervention and prevention; right support at the right time; new ways of working. The Cedar Team delivered on all action plan goals in year, including providing a wide range of resources on the Staff Hub, promotion of Westfield Health Care benefits and 9 newly appointed and trained Mental Health First Aiders available to staff.

Digitalisation (DX)

The DX Strategy provides a framework to capture a range of innovations across the organisation, ensuring equity of roll out and consistency of practice. It also provides assurance on cost control and governance in implementing new initiatives. The initiatives reflect new ways of working, a commitment to smarter and paperless practices:

1. Equals cards across Cedar and Croft with associated on-line training to move away from handling cash across sites.
2. Online payslips for staff
3. Roll out of Lightyear, online invoicing and payment system. This included testing, training and trouble shooting and establishing Lightyear Champions for on-going support. Project roll out was commendable from start to finish and an example of co-production through design, piloting and refinement.
4. Research and development of a business case for an integrated HR and Payroll system.
5. Design and implementation of a new Sharepoint system, called Cedar Hub
6. Design of a service user data information management system for the high volume of service users across a range of services in ECI. A test site is ready in anticipation of full implementation next year.
7. Roll out of email licences to Living Options staff for organisation-wide digital accessibility

Coproduction

The Coproduction Strategy aligned to the organisation strategic plan 2021-2026 has guided a more targeted approach to embedding this practice in all areas of our work. For example, an Innovation Team has drawn on the experience of a wide range of Cedar stakeholders to jointly draft a lifespan service pathway for our key service user groups (brain injury, autism, learning disability, physical disability, d/Deaf, Blind) to highlight Cedar support at all milestone stages. Consultation and active workshop participation took place with Service Users, Carers, Staff, SMT and Executive Board.

People & Organisational Development (POD)

The POD Strategy is an ambitious map of actions to build organisational capacity, ensuring a positive people experience for those who work in Cedar and supporting our people to live our values and recognising when they do this well. One achievement in year was the bi-annual staff and volunteer STAR Awards hosted to recognise and reward exceptional commitment and contribution to the organisation. The event was attended by over 100 staff, volunteers, Executive Committee and User Forum members and recognised those involved in Cedar who consistently go above and beyond in their role. There were five overall Winners across four categories, a further nine Judges' Commendations and two special recognition 'Shirley Jackson' awards presented to staff who had made a significant impact to services 'behind the scenes'. Long service in the organisation was recognised for 19 staff with over 20 years' service, and 3 staff over 30 years' service to Cedar.

(iv) User Forum

The User Forum (Forum) has continued to ensure the voice of Cedar service users is represented throughout the organisation. This is achieved through the core functions of **consultation, advocacy, and recruitment**.

The seven regional forum groups met monthly within their respective Health and Social Care Trust localities, using a blended approach of online and in person arrangements. The Forum engaged quarterly with the Chief Executive to appraise and inform the Executive Committee on matters about user involvement.

Consultation: The Forum advocated on the needs of people with disabilities through consultation to Government, actively engaging in key issues such as the Department for Communities Disability Strategy, Reform of Adult Social Care, Assistive Technology, Autism Strategy and the Proposed Closure of Muckamore Abbey Hospital (Department of Health). The Forum continues to advocate at regional and local level on matters pertaining to disability seeking to promote opportunity, choice, and inclusion. For example, consultations on Equality and Disability Plans for local Health and Social Care Trusts, Councils and Public Sector agencies alongside service specific reviews.

Furthermore, the Forum have engaged in consultation to review their accessibility arrangements for people with disabilities. Highlights include the

environmental accessibility arrangements at City of Derry Airport and the Northern Ireland Assembly. Digital accessibility for the Warm Home Scheme, Consumer Hub, and the Patient Client Council. This high-level on-going engagement reflects how the Forum advocate and remain focused on making a positive difference to the lives of disabled people.

Advocacy: Forum members actively engaged in supporting us to ensure that Co-production is embedded in all our work. Members of the Forum presented at the launch of Cedar's Coproduction Strategy in July 2022 Coproduction week. User Forum members have supported the co-production and co-delivery of our Disability Awareness Training sessions both internally and externally.

Recruitment: Currently 19 (40%) members of the Forum are trained in recruitment and selection, enabling members to sit on interview panels. In 2022/2023, 11% of interview panels had User Forum members participating in the recruitment and selection of Cedar staff.

Through all its activities, the Forum continues to ensure that service users are at the core of Cedar's governance structures.

(v) Covid-19

In May 2023, the World Health Organisation announced that 'Covid-19 is now an established and on-going health issue which no longer constitutes a public health emergency of international concern.' During the 22/23 year Cedar still experienced impact from covid-related disruptions. Our practice was proportionate to living with the new circumstances, while maintaining safe working environments by:

- Ensuring essential support and delivery of commissioned hours is provided throughout the evolving Covid-19 situation, including the successful handling of Covid-19 outbreaks, maintaining levels of service provision, managing safe staffing levels in light of a sector wide workforce crisis.
- Regular management briefings to ensure effective and efficient response to change ensuring essential services are delivered.
- Regular staff briefings/meeting to provide essential support.
- Development, implementation and review of Covid-19 Contingency Planning and Risk Assessments for services.
- Securing and supplying adequate resources and PPE supplies.
- Co-ordination and submission of compliance reports to Trusts/funders
- Support to progress agile working, where appropriate.

Cedar have worked in partnership with commissioners and funders as our work has continued to be influenced by changing aspects of the pandemic with needs met in a way that reflected the developing circumstances and prioritising those most at risk. This encompassed site risk assessments, staff and service user risk assessments, enhanced training for staff, service users and volunteers with rigorous infection control measures specific to each service area. In particular ensuring access to vaccination and testing in our Living Options services to minimise outbreaks and impact for the most vulnerable in these facilities.

Financial performance & Risk Management

a) Financial Review

From a financial perspective, the year was a successful one, with all resources applied to achieve our Vision of ***an inclusive society for all***.

During the year, the organisation's incoming resources increased by 0.45% to £15,667,024. Total expenditure increased by 5.59% to £16,104,465 resulting in a deficit of £437,441. This was a decrease on the previous year's surplus of £344,574.

Our investments were valued at £2,924,647 in line with SORP recommendations, thereby further decreasing our funds by £225,062.

In order to strengthen the sustainability of our work, the Trustees approved the designation of £560,000 (2022: £400,000) of free reserve to sustainability reserves as outlined at Note 16 of the financial statements.

An effective reserves base is essential for the organisation to continue to manage risk. Our free reserves now stand at £12,274,027 the equivalent of 9.15 months' expenditure compared to 7.49 months for the previous year. This is ahead of the sector benchmark of 6 months but reflects the organisation's exposure to risk and need to underpin future service development in the face of cost and revenue pressures.

The Trustees believe that the group remains in a good financial position. The main financial risks the Trustees have identified are outlined in the Principal Risks and Uncertainties section of this report.

b) Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

c) Financial risk management objectives and policies

The Cedar Foundation, now including Croft Communities, manages all its financial risks through a series of controls and maintenance of a Risk Register. This is reviewed on a quarterly basis and presented to the Finance and General Purposes Committee for their consideration.

The Risk Register defines individual risks on the basis of their likelihood and significance to the organisation. The risk management processes are clearly defined and agreed by the Finance and General Purposes Committee, including the charity's Reserve Policy as a key part of those processes. The risk is segmented on the basis of sustainability costs in the event of shortfall or of withdrawal of funding and in relation to services where there is financial uncertainty or no revenue for operations in year.

d) Principal risks and uncertainties

The Cedar Foundation Risk Management Policy, which incorporates Croft Communities, states that the Trustees and Management Team recognise it is impossible to remove all risk, but effective, practicable risk management ensure Cedar maximises opportunities in pursuit of its' Vision and minimises the risks to which it may be exposed. In doing so we aim to enhance our ability to deliver the best possible outcomes for the people that depend on our services. Achievement of Cedar's Risk Management objectives requires the collective support and active participation of Trustees, the Senior Management Team, all employees and partner organisations. At all levels, there is a need for understanding the nature of risk and the acceptance of responsibility for control of risks. Management of risk is a continuous and dynamic process which is kept under regular review.

The principal commercial, operational and financial risks that we have identified as having a serious potential impact on the performance and future prospects or reputation of the organisation are set out in our Corporate Risk Register, as follows:

1. Children or adults at risk of being harmed while accessing a Cedar service.
2. Service delivery model fails to be strategically aligned.
3. Insufficient funds to sustain core services.
4. Full cost recovery not achieved.
5. Not adapting to and resourcing digital innovation.
6. Lack of growth in Physical Disability/ABI Services due to underdevelopment of services.
7. Non-compliance with legal requirements resulting in fine/compensation payments.
8. Cyberattack or other breach of ICT infrastructure.
9. Non-compliance with regulatory or contract requirements resulting in suspension of service.
10. Insufficient staffing levels to deliver services safely.
11. Not attracting and retaining staff who share the values of Cedar/Croft.
12. Negative publicity impacting reputation of the organisation.
13. Incident resulting in death or serious injury as a result of failure to operate safe systems of work.

The Executive Committee and Senior Management Team are satisfied that appropriate actions have been identified and taken so that these risks are managed effectively. The Risk Management Policy, including risk appetite, is reviewed every 3 years and was last updated in March 2023. This is communicated across the organisation within our ISO 9001 Quality Management System.

The Corporate Risk Register is subject to quarterly review. In addition, a full annual review took place with updated risks in March 2023 to reflect the current work context and changes in the working environment. A Strategic Risk Scoring Matrix is prepared and linked directly to the residual risks. This uses a RAG rating, Red, Amber, Green. All new mitigating actions to reduce, transfer or

remove risk are captured in the Risk Register Action Plan and subject to quarterly review.

An Assurance Map is prepared based on the three lines of Defence Model, outlining the information collection and reporting arrangements at each assurance level. This process is undertaken by the Senior Management Team on a quarterly basis through continual monitoring of the Risk Register Action Plan, which is included in quarterly Executive Committee Governance documents.

e) Principal funding

To fund our work Cedar Foundation relies on fees and grants through various Statutory and Government Departments. A range of other funding partners such as Community Fund, Charitable Trusts and Foundations as well as donations from the general public, companies and investment income.

f) Investment policy and performance

The Executive Committee take a risk averse approach to all investments. During the year the Committee decided to maintain its investment of shares in the Northern Ireland Central Investment Fund for Charities at £2,500,000. The year end value of the shares totalled £2,924,647 (2022: £3,149,709).

g) Financial situation as a result of Covid-19

The financial implications of Covid-19 remain under review. As Cedar's income is principally derived from contract and grant aid specific to the services provided, reviews focused on the following:

1. Sustaining service delivery for residents and tenants of Cedar.
2. Active engagement with service commissioners with regard to alternative ways of working where relevant and the consequential impact on service targets/Service Level Agreements (e.g. in delivering Day Care/Day Opportunities support).
3. Negotiation with commissioners for additional resources/financial support to cover additional Covid-19 expenditure (e.g. infection control resources, staff absences).
4. Continuous reviews conducted within Cedar SMT to consider any financial or operational uncertainties emerging as a result of Covid-19.

Structure, governance and management

a) Constitution

The company is registered as a charitable company limited by guarantee and governed by the Memorandum and Articles of Association. The company is recognised as a charity by HM Revenue & Customs under reference number XN47377 and registered with the Charity Commission of Northern Ireland No. NIC101121.

The principal object, for which the company is established, is to undertake and to join with others in undertaking the provision of services for disabled adults and children in Northern Ireland and to work in partnership with disabled adults and children and to develop services that promote choice, opportunity, independence and equality.

b) Method of appointment or election of Directors

The Executive Committee is elected by the Members of the Association. The Executive Committee are the Charity's Trustees and the legal directors of the company. Members of the Executive Committee serve for a 3 year term, after which they are eligible for re-election.

c) Policies adopted for the induction and training of Trustees

It is company policy to provide an induction programme for newly appointed directors to acquaint them with the organisation's policy and practice, its aims and objectives, management and governance and also what is expected of them under charity law. This is supported by a comprehensive Governance Manual (updated in November 2022). A comprehensive training workshop based on the Governance Manual, the principles of good governance and Cedar's policies and procedures was delivered to new members when they joined in year. A refresher session for all Trustees was carried out in December 2021. The refresher is due to be repeated in 3-yearly cycles.

The Executive Committee meets every three months with occasional ad-hoc meetings for exceptional business as required. The constitution of the Executive Committee is kept under review with regard to the appropriate skills and expertise that are required to lead the organisation. The Governance Manual includes a schedule of matters, including a scheme of delegation, outline of committee structures and delegated powers, role descriptions of the Chair, Vice Chair, Treasurer, Executive Committee members and CEO.

d) Organisational structure and decision making

The 2022 Governance Manual Review and training ensured that the Board and its Committees are fit for purpose as the organisation continues to evolve.

The Group Committee Structure consists of a Finance & General Purposes Committee, Audit Sub-committee, 2 Executive Review Panels and a Croft Advisory Panel.

The Finance and General Purposes Committee concentrates on Corporate Services matters, such as internal and external financial reporting, investment, risk register, property and infrastructure resources (e.g. ICT), Human Resources, organisational development (e.g. quality accreditation such as Investors In People). The Audit Sub-Committee meets to plan the Audits and receive the Auditor's Report. There is a clear separation between Croft Communities Ltd and Cedar Foundation Group Accounts.

By contrast, the Executive Review Panels and Croft Advisory Panel concentrate on operational issues relating to specific areas of operation. The Employment and Community Inclusion Panel and Living Options Panel reflect the two areas of operations for the Cedar Foundation Group. The Croft Advisory Panel meets to specifically review the work of Croft Communities Ltd. The Cedar Executive Review Panel for Croft business is the Living Options Executive Review Panel.

The business transacted at the Finance and General Purposes Committee and the Executive Panel meetings is reported to the Cedar Group Executive Committee at the subsequent scheduled meeting. The Board of Cedar Foundation Group subscribe to the seven principles of Public Life, included in the organisation's Governance Manual and are part of the Organisation's induction and governance training.

During the 2022/2023 year Cedar's Executive Committee met 4 times to review progress and plan for the organisation on the following dates:

21st June 2022
27th September 2022
13th December 2022
14th March 2023

The Finance & General Purposes Committee met to provide scrutiny and support in audit and risk matters on the following dates:

8th June 2022
21st September 2022
30th November 2022
1st March 2023

There is an annual Croft Communities Ltd Board of Directors meeting to present and review all aspects of governance and performance in line with the NI Charity Commission for NI regulations. This was last held on 14th March 2023.

e) Risk Management

Cedar Foundation Group, including Croft Communities, operates a formal Risk Management Process culminating in a Corporate Risk Register that identifies key risks, their likelihood, impact and the consequent actions necessary to manage them effectively. In the last year, Croft Communities have been fully scoped into the overall Cedar Foundation Risk Management system, reflected in the annual review conducted in March 2023.

Whenever possible, we identify ways of providing independent assurance against the management of each risk. Corporate risks, mitigating actions and risk assurance map are scrutinised quarterly by the Senior Management Team, the Finance & General Purposes Committee and Cedar Executive Board.

Plan for future periods

The organisation has a clear course set for the future through its Strategic Plan 2021 – 2026.

This reflects a vision of 'an inclusive society for all' and our mission 'supporting individuals and families living with disability, autism and brain injury to live the lives they choose'. Our core values of Collaboration, Equality, Dignity, Achievement, Resilience, will continue to underpin everything we do as they are key to the success of the organisation.

The Strategic Objectives to support the delivery of our vision in 2023/2024:

- Individuals and families live the lives they choose, supported by our co-produced person-centred services.
- Our resources are managed and allocated in a transparent manner to enable us to develop and deliver exceptional services.
- We work to the highest possible standards and continuously improve the organisation ensuring we meet customer/stakeholder needs.
- We are a competent and resilient organisation that is responsive to changing need and committed to innovation and excellence.

Key developments in support of these objectives for the incoming period will include:

- **Digitalisation:** A focus on the use and application of digital technology to enhance the digital inclusion of people with disabilities and efficiency of business processes.
- **Co-production:** working practices enhanced to promote opportunities for the service user voice in the planning, delivery and review of service experience
- **People & Organisational Development:** Building the capacity of staff to collectively respond to new ways of working, including an emphasis on health and wellbeing of all our people. Completion of the Croft/Cedar integration plan, including moving towards scoping Croft into the ISO quality management accreditation.

Going forward, we have clear actions agreed within these 3 Innovation Themes listed above. Staff from across the organisation are actively engaged in and collectively leading forward to improve how we do things. We are building on a strong position of being well-informed, knowing what excellence looks like and committed to remaining as a provider of choice in the disability sector. This gives a strong foundation for continued learning and shared practice to achieve the outcomes of the organisation objectives set out in the Strategic Plan 2026.

Members Liability

The Foundation is a company limited by guarantee. Every member undertakes to contribute such amounts not exceeding £1, to the company's assets if it should be wound up while being a member, or within one year of ceasing to be a member.

Directors' Responsibilities Statement

The Cedar Executive Committee of Trustees (who are also the Directors of the Cedar Foundation for the purpose of company law) are responsible for preparing the Directors' Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resource, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and accounting estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statement on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Directors at the time when this Trustees' report is approved has confirmed that:

- so far as the Directors are aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- the Directors have taken all the steps that ought to have been taken as Directors in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Auditors

The auditors, ASM (B) Ltd, will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

This report was approved by the Trustees on 26 September 2023 and signed on their behalf by



Mrs Elaine Armstrong, Chief Executive
26 September 2023

