

The Cedar Foundation

**Annual report and financial statements for the year
ended 31 March 2024**

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

The Cedar Foundation.

Annual report for the year ended 31 March 2024

Annual report

	Page (s)
Trustees and advisers	2
Trustees annual report	3-14
Report of the independent auditors	15-17
Statement of financial activities	18
Balance sheet	19
Statement of cash flows	20
Notes to the accounts	21 – 32

The Cedar Foundation

Annual report for the year ended 31 March 2024

Trustees and advisers

Trustees

Mrs M Evans, Chair
Mr M Williamson, Honorary Treasurer
Mr D C Duly OBE, Vice Chair
Prof Maurice Mulvenna (Resigned 12th December 2023)
Ms Maura Lavery
Dr B Best
Ms C Veitch
Mr R Rauch
Ms Jean Daly-Lynn
Mr Clive Evans

Company registered number

NI 002132

Charity registered number

NIC 101121

Auditors

Sumer Auditco NI Limited
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 Close
Ormeau Embankment
Belfast
United Kingdom
BT6 8RB

Trustees' Annual Report (including Directors' Report)

The Trustees present their report and the audited accounts for the period ended 31 March 2024

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 opportunity, choice and inclusion.

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 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

Cedar is one of the largest disability charities in Northern Ireland. This year we supported 2,746 disabled people 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; employability and community inclusion services for all ages, including family support and transitional planning for children and young

The Cedar Foundation

Annual report for the year ended 31 March 2024

people. We have specialist services to meet the needs of physical and sensory disability, long-term health conditions, 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 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, provide early intervention support to assist young people 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 includes a range of innovative day opportunities and day care provision. These services promote peer support and meaningful community engagement for disabled people. Cedar's Inclusion Matters programme, and additional specialist services for Autism and for Brain Injury, 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 capacity 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 in non-regulated services and a monthly monitoring review in registered services. 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 2023/2024 operational year was conducted by the Executive Board, User Forum and SMT in November 2023.

We have delivered successfully on Year 3 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.

"I have been privileged to see the growing confidence of my service users. Even when using zoom to interact with service users, I have seen them gaining the confidence to interact more with their community and user groups" (ABI Choices case worker)

"Cedar is a support mechanism; they are a call away; they listen and never judge. Always there to help" (Current SU)

"Invaluable service individualised to each person and their achievements" (Past SU)

Achievements and performance

Overall, the period under review was a very challenging but 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 context. The organisational performance is demonstrated through the review of the Balanced Scorecard for the 2023/2024 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 to minimise loss of income. Re-profiling of the services previously funded by ESF and successful bid for UKSPF regional employment service have supported turnover and sustainability.
- A high level of grant and debtor control was maintained, cashflow was maximised with cash and investments remaining at an average of £5.4m during the year. This maximised the return from financial investments, delivering over £204.4k (£112.5k, 2023) return at Q4.
- Financial Improvement Plans (FIP) in place for all directorates to respond to a changed commissioning landscape in Employment & Community Inclusion, to improve income and expenditure controls in Living Options and corporate costs.
- 100% compliance sustained from all external auditing authorities, including DoE, DfC & DoH.
- Compliance with Charity Commission and Article 55 reporting deadlines.

Customer

- Service delivery target met, providing a service to 2,888 disabled people and their families in year across 25 services, our highest number so far.
- Very high service user satisfaction results sustained (99%), with 98% of leavers telling us they would recommend the service to others.
- Sustained high level of positive service impact on soft and hard outcome measures

Internal Processes

- Low complaint volumes with local resolutions achieved in almost all cases
- Sustained level of compliments and positive feedback
- No significant areas for improvement or requirements noted in RQIA inspections throughout 2023/24 for all regulated services

The Cedar Foundation

Annual report for the year ended 31 March 2024

- Achieved full HSCT and NIHE Supporting People contractual compliance requirements
- Significant review of incident reporting to scope in cross-organisational lessons learnt processes for improved prevention and strategic level improvements
- Re-accreditation successful for Investing in Volunteers standard
- High level compliance with ISO standards achieving positive external audit report in January 2024

Organisational Capacity

- Investors in People Platinum status, that positions Cedar within the top 1% of IiP accredited organisations.
- 89% 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
- Disability Awareness sessions jointly delivered by OD staff and User Forum to 497 people
- Targeted social media campaigns directed by the 2023/24 Strategic Communications Action Plan with significantly increased presence and impact
- 3 significant recognition awards achieved for Cedar leaders (CO3 leadership, NI Women's Award)
- SMT involvement in sector wide innovation and reform groups NISCC Workforce Review, Social Care Collaborative Forum, DfC Employment Strategy, Adult Safeguarding.
- 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 in France.

BSI ISO External Auditor reported that Cedar's performance is well managed and captured in the 4 elements of the Balanced Scorecard format presented above:

'In line with the stated strategic direction and intended results of the quality management system, corporate score card objectives and 5-year Corporate Strategy (2021 - 2026), the management system has demonstrated that it is designed to support all of the above and deliver intended results. This was demonstrated through the review of Context, Risks & Opportunities, Internal Audits, internal review mechanisms including Management Review, Complaints, Incidents & Accidents & Safeguarding'.
(January 2024)

(ii) Service Developments

Employability and Community Inclusion Services

- Effective closure of ESF Call 3 programme with all objectives achieved/exceeded. Maintained service provision for a further 6 months to secure successful outcomes for service users leaving the ESF funded programme.
- Launch of the UKSPF funded SkillSET service targeting new cohorts of service users to a 'work ready' service model with a greater focus on employment outcomes.
- Managed substantial change including significant reduction in funding which has required radical reprofiling of our service models, staff teams and management structure without the need for any compulsory redundancies.
- Ongoing engagement with Government Departments to shape development of disability employment services in NI.
- Launch of ABI Choices evaluation and participation at 14th World Congress on Brain Injury to present the research
- A forensic review of service models, their full costs against present income and development of effective consortium opportunities for new income generation.
- Cedar is now a Direct License Centre for Duke of Edinburgh Award Scheme and have successfully been awarded a grant of £10,000 over 3 years to facilitate this development.

Living Options Services

- The appointment of a new Director, following a retirement and leadership infrastructure review to promote succession planning and investment in enhanced opportunities for career progression.
- Recruitment Plan to stabilise the staff resource, reduce agency costs and staff vacancies with positive outcomes across the year.
- High level of strategic involvement with external sector-wide lobbying groups, collaborative workstreams/forums resulting in opportunities to meet with the Department of Health/SPPG/HSCTs, and Department for Communities to deliver successful increases in income.

Corporate Services

- The Finance Department began the year by incorporating the Croft Finance Department and the Cedar Finance Department to establish an optimum structure to meet the needs of the larger organisation, make use of team member's strengths and target the areas of development.
- Secured £100K Dormant Accounts funding to support the development and implementation of a cloud-based integrated HR and Payroll system to improve organisational resilience and enhance digitalisation
- Review of Agile Working Strategy through staff feedback survey and comprehensive report and action plan, establishing new working practices.
- Cross organisational Learning and Development innovation team to improve consistency of best practice standards for staff experience of L&D.
- Enhanced governance across organisation through new Quality & Governance Committee structure for sharing best practice and lessons learnt.

(iii) Innovation Work

Mental Health and Wellbeing

Cedar is committed to making our organisation a positive place to work. We recognize that we are still dealing with a level of change. We have taken the approach of investing in an Innovation Team, drawn from across Cedar, to focus on how we can support each other and share expertise and information on how to best promote health and wellbeing. The focus has now widened its remit to general Health & wellbeing, with a range of initiatives developed under the Department of Health 5 Pillars of wellbeing – Financial, Social, Physical, Mental & Digital with a wellbeing programme called Healthy Body Healthy Minds'.

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 that will future-proof the organisation and drive efficiencies.

1. Implement the first stage of an integrated HR and Payroll system
2. Building the functionality of the Cedar Hub launched last year (shared information on Sharepoint site for employees)
3. Implementation of a service user data information management system to gather and hold securely information on our work across all areas of Northern Ireland, for staff who work on site and remotely. This ensures we can demonstrate how service users have benefited from Cedar's work to be able to report on how we are performing to our funders and regulators at inspection.
4. Roll out of email licences to all employees to engage with new digital systems
5. Developing the use of AP system to reduce administrative time on processing purchase invoices

Co-production

This is a very important Innovation Theme for Cedar. We know we work best when we are collaborating. In particular, Cedar is committed to putting our service users at the heart of all that we do. Some of the co-production activities include:

- **Service Pathway Project** – This co-produced piece of work will shape our language and how we say what we do. It reflects the views from service users, User forum, Executive members and staff at Cedar.
- **Participation Partnership, NISCC, May 2023** – service users sharing experiences and insights to help ensure that high standards are maintained in the development and regulation of the social care workforce
- **Learning Disability Pride, June 2023** - to celebrate the theme 'Do Your Thing' promoting the positive impact that those with learning disabilities have on our communities.
- **Croft Family Forum** - A User Engagement Initiative to support additional activities to promote social inclusion and traditional and seasonal events and fundraising initiatives.
- **Peer Review Project, September 2023** – supported living tenants from organisations are participating in training to be peer researchers. They will interview and gather feedback from service users across other providers to promote independent review and give a strong user experience voice.
- **User Engagement** - The core function of the Cedar User Forum is to be the voice of the service user in Cedar through consultation, advocacy and recruitment. The work of the User Forum is one example of how Cedar does co-production well and is a key aspect of our governance structure.
- **Benchmarking** - Supporting organisations with an understanding of User Involvement and Co-production, our User Forum has helped support other organisations benchmark and establish structures like Cedar to deliver co-production and user engagement. Examples include Northern Ireland Ambulance Service, Ulster University and NISCC.

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. Some of the key deliverables included:

- Agile Working Strategy, introduced during COVID in 2021, review undertaken seeking feedback from staff & managers. The results provided clear evidence that it is working well for both staff & managers and organisational performance and results evidence there is no negative impact on service delivery.
- Learning & Development review established to put in place an organisational approach to induction, audit and recommendations against current training and development policy, and also review of Cedar's leadership programme. We are also reviewing the model we use to evaluate training.
- Review of Recruitment Initiatives introduced during COVID to support attraction & retention of employees as well as a focus on reducing reliance on agency workers. This has taken the form of an evidence based review of data to support future decision making.
- Collective Leadership embedded into our culture & is most visible with the work of the innovation teams.

(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 User Forum is composed of 42 members from across NI, reflecting Cedar's service range across all 5 Health Trust localities.

Advocacy - User Forum members have supported the co-production and co-delivery of 14 Disability Awareness Training sessions to almost 500 people to help understand and raise awareness of disability, brain injury and autism.

Consultations (51 completed)

- Regional level: Disability Strategy (Department for Communities), Consultation on the Proposed Closure of Muckamore Abbey Hospital (Department of Health)
- Regional and local level: Equality and Disability Plans for local Health and Social Care Trusts, Councils and Public Sector agencies alongside service specific reviews.
- Accessibility arrangements: City of Derry Airport, Northern Ireland Assembly. Digital accessibility for the Warm Home Scheme, Consumer Hub, and the Patient Client Council.

Recruitment

- Currently, 14 of the User Forum have participated in recruitment and selection training delivered by our Human Resources team to sit on interview panels in person or virtually. We had 22% of recruitment panels with User Forum representation in 23/24.

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***.

The year end 31 March 2024 was the first year when all the Croft Communities activities were undertaken through The Cedar Foundation rather than through a separate subsidiary company. As a result The Cedar Foundation results have shown a year on year increase in income and expenditure levels.

During the year, the organisation's incoming resources increased by 26.98% to £19,894,104. Total expenditure increased by 22.38% to £19,708,220 resulting in a surplus of £185,884. This was an increase on the previous year's deficit of £437,441, reflecting effective financial management, cost control and the securing of resources for service developments.

Our investments were valued at £3,126,819 in line with SORP recommendations, thereby further increasing our funds by £202,172.

During the year, the Board and Senior Leadership Team undertook an exercise to review the organisation's reserves policy.

As a result of this exercise, we reclassified our unrestricted reserves into four broad categories:

- Risk reserves, which provide funding for the continuity of services, particularly where those services face risks and uncertainties around future funding levels and where there is a working capital requirement necessary to manage delays in relation to agreed funding from public sector funders;
- Development reserves, which have been set aside to future projects to improve and expand our service offering to our beneficiaries;
- Our Service Sustainability reserve, which will fund a time-bound reorganisation and reconfiguration of services over a three-year period to reflect current funding and cost service challenges and the cost improvement plans in place to address these challenges; and
- Other funds, which encompass a number of other reserves including a specific fixed asset reserve which recognises the illiquid nature of our fixed assets i.e. our buildings and equipment.

Further details on our reserves are included in Note 15 to the financial statements.

The Trustees believe that the charity 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 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 require 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 or 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, and have set out in our Corporate Risk Register, are 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. Digital innovation not adequately resourced.
6. Lack of profile on specialist services to attract/retain funding
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. Not attracting and retaining staff 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 2024 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 System, 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 the current investment in shares in Northern Ireland Central Investment Fund for Charities. The fund performed satisfactorily during the year and resulted in an increase in the value of shares held by Cedar Foundation. The year end value of the shares totalled £3,126,819 (2023: £2,924,647).

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, which was updated in November 2023. In addition, a governance refresher workshop for all current Trustees was carried out in December 2021. This is offered on demand or at least repeated in 3-yearly cycles and would next be due in 2024. This year, instead of the usual governance update, a comprehensive governance review was conducted with the Executive Committee of Trustees on 29th February 2024.

The Code of Good Governance, supported by the NI Charity Commission, sets out five principles and practices of good governance for voluntary and community organisations. The Governance Health Check is a self-assessment tool which has also been devised by the Developing Governance Group as a practical resource to assist committees/boards to work towards adhering to the principles of the Code of Good Governance. It allows Cedar to demonstrate good governance practices to our stakeholders, beneficiaries and funders. The outcome of the governance review confirmed there are strong and effective practices in place, giving the trustees assurance in demonstrating that adherence and identifying areas where we

can make changes to improve. The improvements are captured in a plan that was presented to the Executive Committee at the June meeting for action in the 24/25 year.

The Executive Committee meets every three months with occasional ad-hoc meetings for exceptional business if this is 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 the role of the Chief Executive.

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 and 2 Executive Review Panels.

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 annually to plan the Audits and receive the Auditor's Reports.

The Living Options Panel and the Employment and Community Inclusion Panel reflect the two areas of operations for the Cedar Foundation. They hear reports on overall performance, compliance and service developments.

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 2023/2024 year Cedar's Executive Committee met 4 times to review progress and plan for the organisation on the following dates:

20th June 2023
26th September 2023
12th December 2023
12th March 2024

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

7th June 2023
20th September 2023
29th November 2023
28th February 2024

e) Risk Management

Cedar Foundation 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. This is reviewed annually and was last updated in March 2024.

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.

The Cedar Foundation

Annual report for the year ended 31 March 2024

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 2024/25:

- 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 Strategy:** Building the capacity of staff to collectively respond to new ways of working, including an emphasis on health and wellbeing of all our people.
- **Finance and Corporate Resources Strategy:** to develop our approach to the impact of operating in an increasingly competitive and financially challenging environment, using our resources to best effect and responding to new income opportunities. At the heart of this Strategy is our commitment to build on our success as a value-based organisation committed to transparency and accountability in the management and deployment of all our resources.

Going forward, we have clear actions agreed within these developments 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:

The Cedar Foundation

Annual report for the year ended 31 March 2024

- 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

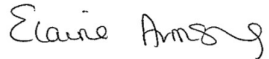
Each of the persons who are Directors at the time when this Trustees' report is approved has confirmed that:

- 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

On 1 July 2024 our previous auditors, ASM (B) Ltd, joined the Sumer Group and transferred all of its audit engagements to Sumer AuditCo NI Limited. The auditors, Sumer AuditCo NI Limited, will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

This report was approved by the Trustees on 24th September 2024 and signed on their behalf by



Mrs Elaine Armstrong,
Chief Executive Officer

Independent Auditors' Report to the Members of The Cedar Foundation

Opinion

We have audited the financial statements of The Cedar Foundation (the 'charitable company') for the year ended 31 March 2024 which comprise: the Statements of Financial Activities; the Balance Sheet; the Statement of Cash Flows; and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice). In our opinion the financial statements:

- give a true and fair view of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) (ISAs) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom and Ireland, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Respective responsibilities of Trustees and auditors

The Trustees are responsible for the other information included in the annual report. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to

Independent Auditors' Report to the Members of The Cedar Foundation (continued)

determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Executive Committee Report including the Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Executive Committee Report, including the Strategic Report, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report including the Strategic Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.