

## **The Cedar Foundation**

**Annual report and financial statements for the year  
ended 31 March 2025**

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

# **The Cedar Foundation.**

***Annual report for the year ended 31 March 2025***

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## **Annual report**

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# **The Cedar Foundation**

**Annual report for the year ended 31 March 2025**

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## **Trustees and advisers**

### **Trustees**

Mrs M Evans, Chair  
Mr M Williamson, Honorary Treasurer  
Mr D C Duly OBE, Vice Chair  
Ms Maura Lavery  
Dr B Best (resigned 25/06/2024)  
Mrs C Veitch (Deceased 9/01/2025)  
Dr R Rauch  
Dr Jean Daly-Lynn  
Mr Clive Evans (resigned 31/03/2025)  
Dr Denise Currie  
Dr Jackie Casey  
Mr Gareth McWilliams

### **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 2025.

### 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 challenges of a changing world.

Our Strategic Aims and Priorities for 2024/2025 were:

- 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 2,770 disabled people to participate in the life of their community. Our services include a range of living options;

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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 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 that 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**

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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 2024/2025 operational year was conducted by the Executive Board, User Forum and SMT in November 2024.

We have delivered successfully on Year 4 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.

*"My daughter loves to see (Project worker), she makes her feel very happy and she always enjoys being out with her - always comes back to me very happy and always tells me what she got up to. This makes me feel very happy as a parent to know my daughter is in safe hands."*  
(Parent of Short Breaks service user, 2045/25 Servqual report).

*"Staff are always there to give the best care, cook meals, contact doctors and include us in social activities inside and out of the service."*  
(Living Options service user, 2024/25 Servqual report)

### 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 2024/2025 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 periodically been 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 implementation of the UKSPF for regional employment service have supported turnover and sustainability. There has also been success in income diversification efforts with new bids for service development through Peace Plus funding in year.
- A high level of grant and debtor control was maintained, cashflow was maximised with cash and investments remaining at an average of £7.8m during the year. This maximised the return from financial investments, delivering over £341.2k (£204.4k, 2024) 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 2,770 disabled people and their families in year across 25 services, our highest number so far.
- Very high service user satisfaction results sustained (99%), with 99% 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 high level of compliments and positive feedback



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- No significant areas for improvement or requirements noted in RQIA inspections throughout 2024/25 for 9 out of 10 regulated services.  
Following a serious concerns meeting with RQIA in February 2025, one supported living registered service was issued two Failure to Comply notices with a 3 month period of time to take forward improvement activity at the service. This process is still underway, with significant progress already noted by RQIA. There was also an Adult Safeguarding Investigation as part of this process, reporting no safeguarding concerns and positive findings in relation to the quality of care and support experienced by all those who live at the facility. The inspections were triggered by whistleblowing information received by RQIA.
- 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, especially in relation to the whistleblowing and RQIA enforcement actions. A review of the risk register also reflected improvements in practice and mitigation work.
- High level compliance with ISO standards achieving positive external audit report in January 2025

#### **Organisational Capacity**

- Re-accreditation successful for Investors in People Platinum in November 2024 for a further 3 year period, that positions Cedar within the top 7% of IIP accredited organisations.
- Disability Awareness sessions jointly delivered by OD staff and User Forum to 314 people
- Targeted social media campaigns directed by the 2024/25 Strategic Communications Action Plan with significantly increased presence and impact
- A significant leadership commendation achieved for Trustee of the Year at the CO3 leadership Awards and recognition at the CIPD Awards for the Health & Wellbeing Team
- SMT involvement in sector wide innovation and reform groups NISCC Workforce Review, DoH Social Care Collaborative Forum, DfC Employment Strategy, Adult Safeguarding, All Party Working Group on CVS, Shadow Area Integrated Partnership Boards (3 HSCT areas).
- 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 Belgium.
- Hosting Cedar STAR Awards, including processing 44 applications, shortlisting, judging panel and hosting the event for over 100 people.
- Ongoing support for over 40 volunteers providing added value to the delivery of services.

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:

*"Planned results have been achieved, confirming an effective process as part of this assessment.... The final performance results for 2023/2024 showed a very strong performance as does 2024/2025 year to date.... Analysis of data is excellent with no change in trends identified.... The senior management discussion evidenced the progress against the innovation themes, risks identified and outcomes of stakeholder feedback." (January 2025)*

#### **(ii) Service Developments**

##### **Employability and Community Inclusion Services**

- Managed substantial change due to funding and commissioning shifts to re-profile employability service models and realignment of staff pool of talent and expertise to deliver on this.
- Ongoing engagement with Government Departments to shape development of disability employment services in NI.
- Launch of Peace of Mind (peace funded) service to build personal capacity of school-aged children with disabilities to promote their resilience and prevent mental health issues later.

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- A forensic review of service models, their full costs against present income and development of effective consortium opportunities for new income generation to sustain service impact.

### **Living Options Services**

- 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.
- Opening of Lanthorn in West Belfast to provide a supported living service for 5 tenants in partnership with BHSCT, Supporting People (Dept of Communities) and Choice Housing.

### **Corporate Services**

- Secured £100K Dormant Accounts funding and delivered on the development and implementation of a cloud-based integrated HR and Payroll system to improve organisational resilience and enhance digitalisation
- 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.
- Significantly improved financial reporting with new business partnering team producing monthly management accounts pack to better meet the reporting needs of the organisation.
- Implemented the re-tender process for ICT contract to ensure best value for money.

### **(iii) Innovation Work**

#### **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.

- Integrated HR and Payroll system (Cascade)
- Building the functionality of the Cedar Hub (shared information on Sharepoint site for employees)
- 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.

#### **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** – service users sharing experiences and insights to help ensure that high standards are maintained in the development and regulation of the social care workforce
- **Peer-led Coproduction Conference** – over 80 participants providing valuable insights to coproduction and feedback gained from Service Users on future of user engagement in Cedar to inform ongoing planning



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- **Positive Understanding of Disability** – facilitated a number of key events such as having a presence in ABI week, Autism Acceptance Week, Learning Disability week, supporting service user groups to align to the theme with their own lived experience and positive experience of support from Cedar Foundation.
- **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 sets a high standard for doing co-production well and is a key aspect of our governance structure. We also have 12 user engagement groups that help inform the User Forum, including residents and tenants groups across the services.

### 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:

- 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 have also conducted a review of the model we use to evaluate training.
- Launch of Cedar's Employee Engagement Forum to promote the employee voice in the decision making of the organisation and implementation of the staff survey quality improvement plan.
- Representation on the Dept of Health/NISCC Social Care Careers Campaign video to showcase a positive image of social care and promote recruitment to the sector.
- Collective Leadership embedded into our culture & is most visible with the work of the innovation teams.

Employee quotes from Investors in People report, October 2024:

*"It's focused ... We know what we need to do, there are clear parameters, we know what's expected"*

*"We always try and do things better; that's what keeps it interesting"*

*"The values are the way Cedar sees it ... Service users have a right to have their voices heard"*

#### (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 51 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 Disability Awareness Training sessions to over 300 people to help understand and raise positive awareness of disability, brain injury and autism.

**Consultations (47 submitted)** - to influence policy and practice that affects disabled people, including housing, health, transport, arts, local council and public services,

**Recruitment** – we have increased from 20% to 38% of recruitment panels in Cedar being supported by the input from our User Forum to positively influence our value-based recruitment practices.

### 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 16.81% to £23,238,668. Total expenditure increased by 14.96% to £22,655,932 resulting in a surplus of £582,736. This was an increase on the previous year's surplus of £185,884, reflecting effective financial management, cost control and the securing of resources for service developments.

Our investments were valued at £7,419,474 (2024: £3,126,819) in line with SORP recommendations, this is following £4,300,000 worth of funds in the year being reallocated to a securities portfolio managed by Evelyn Partners Investment Management LLP. During the year, total investments recorded a small loss in the year of £7,345 (2024: gain of £202,172).

Our unrestricted reserves are classified 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
- 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 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 funding 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. Negative publicity impacting reputation of the organisation.
12. 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 2025 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



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Investment Fund for Charities. The fund did not perform well during the year and resulted in a small decrease in the value of shares held by Cedar Foundation. The year end value of the shares totalled £3,050,253 (2024: £3,126,819).

A further £4,300,000 worth of funds were invested to a securities portfolio managed by Evelyn Partners Investment Management LLP. The year end value of this investment was £4,369,221.

### **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 February 2025. In addition, a governance refresher workshop for all current Trustees is offered on demand or at least repeated in 3-yearly cycles. In February 2024, instead of the usual governance update, a comprehensive governance review was conducted with the Executive Committee of Trustees.

The Code of Good Governance, supported by the NI Charity Commission, sets out five principles of good governance for voluntary and community organisations. The Governance Health Check is a self-assessment tool which has 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. This 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 with quarterly updates on progress throughout the 24/25 year. This governance health check will be due for renewal February 2027.

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**

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A Cedar Executive Committee Training & Evaluation Plan was implemented in April 2025, along with a review of the Governance Manual and mandatory training requirements. In addition, a Board Recruitment and Renewal Plan was agreed. This ensures 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 2024/2025 year Cedar's Executive Committee met 4 times to review progress and plan for the organisation on the following dates:

20<sup>th</sup> June 2024  
24<sup>th</sup> September 2024  
10<sup>th</sup> December 2024  
18<sup>th</sup> March 2025

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

5<sup>th</sup> June 2024  
18<sup>th</sup> September 2024  
27<sup>th</sup> November 2024  
5<sup>th</sup> March 2025

### **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.

### **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 2025/26:

- 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. We will also have a focus throughout the incoming year in following our roadmap to setting a new 5 year Strategic Plan for 2026 – 2031, coproduced with all key stakeholders.

### 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

## **The Cedar Foundation**

### ***Annual report for the year ended 31 March 2025***

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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**

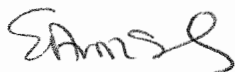
Each of the persons who are Directors at the time when this Trustees' report is approved has confirmed that:

- 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, 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 16th September 2025 and signed on their behalf by**



**Mrs Elaine Armstrong,**  
Chief Executive Officer