

**Community Equality Disability Action
(A Company Limited by Guarantee)**

**Charity No: 1096528
Company No: 4693500**

Trustees Report and Financial Statements

Year Ended 31 March 2021

Community Equality Disability Action

Year Ended 31 March 2021

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Community Equality Disability Action

Report of the Chair

Year Ended 31 March 2021

I did not think that a year ago I would be writing another introduction to the annual report that would be very similar to the previous one. By now I, probably like most people, assumed that we would have returned to something resembling how we all used to live in terms of work, family, holidays, social life and activities. But here we are again with virus numbers increasing, many people still on furlough, plenty of Zoom meetings and limited access to what we all want to enjoy freely and to be without masks and social distancing.

Despite all the challenges and hurdles facing us I am very pleased to report that CEDA remains in a very good position to support those who need our help. Because of the commitment and dedication of our staff we have been able to carry on supporting the hundreds of individuals who access our services. At the start of the financial year we were a little wary about how the charity would be able to manage its resources effectively during the pandemic. Fortunately, through excellent executive leadership and the availability of some unexpected external funding, the charity remains in a stable financial position. Inevitably some changes have had to be made to ensure that services effectively meet the changed circumstances and needs of those we support. However the trustees are optimistic that the next year will have opportunities to do more things again.

If you look through the following pages of the annual report you will see that CEDA has been able to still provide a range of services and activities. As always though it is the stories told that bring the activities to life. To see the joy on the faces of those taking part makes it all worthwhile.

Trevor Smale
Chair to the Board of Directors

Community Equality Disability Action

Trustees Report

Year Ended 31 March 2021

The trustees are pleased to present their annual Trustees' Report together with the financial statements of the charity for the year ending 31 March 2021 which are also prepared to meet the requirements for a Directors' Report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and Activities

We will work with disabled people to become visible and valued members of society and to live the life they have chosen for themselves.

Our objectives are:

- To increase users' independence and empower adults, children and young people to make choices and take control of their own lives
- To develop people's knowledge and skills so they are supported to live the life they have chosen for themselves
- To actively promote inclusion, overcoming barriers and achieving equality for Disabled People
- To develop play, social skills and short breaks for children and young people to broaden experiences towards independence.

To achieve these aims CEDA is committed to listening to and understanding our users, their families and professionals through consultation, being forward thinking, and by being person centred. CEDA will provide:

- Activities within the Clare Milne Centre
- Person Centred Planning
- One to one advice and guidance
- Enabling services
- Holidays and short breaks
- Social club
- Children and Young People services
- Arts, culture and creative development
- Relationship Development Interventions
- Behaviour support network
- Family support training

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Our services are:

- Activity Programme for adults
- Youth Service – Holiday, Saturday and After School Clubs
- Community – Enabling and Short Breaks
- Developing Me – Person Centred Planning
- Behaviour Interventions and Support Network (Bis-net)

Achievements and Performance

It has been a rollercoaster of a year with a global pandemic affecting every single person across the UK. Throughout this reporting period and for those with health conditions and disabilities, their families and carers, the impact has been felt deeply; in fact there are many service users who have not left their homes for well over 12 months.

CEDA was thrown into turmoil as the first lockdown was announced; the uncertainty and fear felt by everyone quickly transitioned into action to ensure those most vulnerable in the CEDA family were kept safe while we adapted in order to keep services operating. So many individuals and their families have reached out to express their thanks and gratitude to the team in these exceptional times. The whole CEDA team need to be recognised for their contributions and efforts during the year, so many faced exceptionally difficult and uncertain circumstances.

Youth Services

During the early part of 2020 schools closed throwing families into a tailspin. A significant number of young people that we support did not understand the pandemic or the need to stay at home, for them all routine and structure abruptly stopped. There was no school, no CEDA, no going out to playgrounds, in fact, no trips anywhere and all of a sudden people were wearing masks and behaving very strangely. We saw many families starting to unravel and many young people's challenging behaviours increasing.

The youth team were able to identify which young people were in need of services, which were able to come into the centre to be supported and which needed support but still needed to shield at home. Initially we opened the Clare Milne Centre to a small number of young people, each having a room to themselves with a single member of the team. In normal times our aim is to support young people to develop and maintain friendships, so this new style of working was an uncomfortable but necessary compromise. Over time this relaxed a little and the young people began sharing spaces while keeping at a safe distance from others; we increased numbers and ventured out to woods and open spaces to enjoy the fresh air and to get some exercise. Very quickly, we opened 6 days a week and also went into a few homes to support young people. During the first lockdown period we worked with 60 young people and offered 859 sessions.

When schools reopened we resumed normal services but at a reduced capacity, because of social distancing requirements. In order to support as many children as possible we increased our holiday club provision to include Saturdays; through the holidays we supported 79 young people and provided 618 spaces. After the summer holidays the vast majority of children were able to return to school.

By September the Activity Hub users were ready to return to The Clare Milne Centre, the space now needed to be shared creating new difficulties. Afterschool and Saturday clubs were able to continue to operate, cleaning was increased and the flow of people entering and exiting the premises was closely monitored. However school holidays simply couldn't be managed in a shared building so additional premises were secured for these periods.

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Despite the many restrictions and unusual circumstances we saw many of the young people that we work with continue to thrive with the structures and support we were able to create.

We are thankful to our committed bank of youth enablers who worked tirelessly throughout the year to ensure that we were able to continue to provide a service. In total this year we have provided 3431 spaces for 89 vulnerable children across Devon.

Mike's story

During the Easter holidays last year one of the families we had been working with contacted us to ask if we were able to help provide support for their son, Mike. Due to his complex needs and the reduction of staff at the height of the pandemic, his school was unable to accommodate him. Parents had seen Mike's behaviour heighten at home and were struggling to find ways to keep him engaged without the structure school provided. After discussions with parents and the local authority CEDA agreed to replace school and provided day opportunities for Mike each Monday to Friday over the following months of the pandemic.

As we would only normally work with Mike during the school holidays we only had a small insight into his character and interests. We had found that Mike would only be interested in a limited amount of activities and would want to repeat them over and over again. Having the opportunity to work with him in a quiet building on a daily basis allowed us to get to know him and to appreciate the variety of interests that he had. We were able to provide visual aids and understand Mike's communication style more effectively and over these sessions saw more willingness from Mike to engage with the activities on offer at CEDA. In September Mike was able to go back full time to school.

Mike's mum said, "We couldn't have done the pandemic without the work CEDA did with Mike, it made an absolutely massive difference".

Community Services

The pandemic had a significant impact on the users in the Community services, overnight the community closed its doors and families and service users were thrown into chaos. The needs of those that we support had not changed and we had to find a safe way of supporting individuals, while adhering to lockdown rules. For some this meant having no services at all, for others we were able to go into the home and offer support, taking advantage of the daily exercise to get people out for vital fresh air and a much needed break from the home environment. As restrictions were lifted we were able to get back to normal activities for a short period of time. We supported people to meet up with a friend; to access community facilities; to return to the gym; to go horse riding; to enjoy sailing and most importantly to take advantage of having full days away from home. The subsequent lockdowns impacted just as deeply, by this point families were really feeling the impact of their caring responsibilities and everybody's emotional well-being had been negatively impacted. We supported one family while they were caring for dad at the end of his life; we were able to support the service user to understand what was going on and that he would not see his father again, we also supported another service user when a parent was taken into hospital.

With the Clare Milne Centre becoming busier, as other services returned to the building, we needed a base for community users to spend time, especially as lockdowns came and went and community facilities were closed, so we hired an additional venue at Marsh Barton which gave users a space to drop in and have lunch, to meet up with a friend, to have a hot drink or to use bathroom facilities.

Simon's story

Simon had been accessing CEDA's community services for a number of years, he had thrived in this environment, losing considerable weight and gaining in confidence to try lots of different activities. By offering these services we not only supported Simon but the rest of the family, who, despite their age and own health conditions felt that it was important for Simon to live at home for as long as possible. One of the key roles CEDA had taken on was to support Simon to access vital medical services every week. When the pandemic hit CEDA continued to support Simon and his family, supporting Simon to attend his hospital appointments and spending time with him at home. The strain of the lockdown was having a negative impact on Simon's family and the family unit was stretched to breaking point. We recognised the need to work with the family to transition Simon into supported living, something that the family were finding it really hard to accept. We spent time working with the whole family to understand

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just how vital this was for everyone's benefit. We had earned the trust of the family and with a lot of support and conversation they began to adjust their expectations and to accept that Simon's needs could no longer be met at home and that a move was now essential. Simon moved a few months into the first lockdown and is now living happily in a home where he is thriving; his parents have adjusted to the move. They miss Simon every day but recognise that they were no longer able to care for him. Hopefully restrictions will lift soon and they will be able to visit him more often.

Activity Hub

The Activity Hub closed its doors for normal activities for considerable periods of last year, moving its activities to an online forum. Zoom sessions were offered several times each day and were open for anyone to join in. Attendance in these sessions was high, in fact we saw more people each day than we normally would, with the majority of users attending daily. The move to online delivery was a great success, even when the hub reopened there was still a high demand for online support; this will remain in place while there is a need. Popular online sessions included communication; during these sessions we learnt Makaton and service users were all given time and space to use their own form of communication, be that speaking, signing, using PECS or using communication aides. Everyone that participated really appreciated the time and space to practice without fear of judgement; people wanted to share their new skills and also wanted and valued a space to share their news, thoughts and feelings.

All of the sessions were warmly welcomed by service users, their families and carers. So many have fed back to tell us that CEDA was a life saver, especially during the first lockdown. We gave purpose and structure to the day, giving people a reason to get up in the morning.

We have noticed that the hub users have become much more aware and empathetic towards their peers; over zoom each person took turns to greet their friends and to ask where someone was if they were missing.

CEDA acquired the equipment from a radio station that was closing down; this proved to be a very useful resource through the pandemic. Session leaders were able to broadcast using the equipment, additionally a radio show was broadcast weekly, with the support of hub participants, along with a weekly quiz and CEDA's own version of Goggle Box.

We delivered a memory box session; this allowed people to feel connected to others through the difficult periods of lockdown. The session created opportunities to share thoughts and feelings, to show photos or objects, all of which promoted conversations in the group. The sessions were uplifting and thoughtful, creating an appreciation for past times.

Spirits were kept high with our weekly cooking sessions from the Bowden household, with Rosie and Paul, who would make culinary creations from a bag of surprise ingredients, with friendly banter throughout. Service users would vote on their favourite, and, much to Rosie's dismay, Paul's offerings, as strange as they were, frequently won the popular vote!

Daisy's story

Daisy is a shy individual and generally does not want to be the centre of attention. She enjoyed cooking while at CEDA before the pandemic and avidly joined the weekly cookery sessions with Paul and Rosie. Daisy also attends another day opportunities centre and was keen to share with them what she was doing with us and offered to lead cookery sessions for this service, using the skills she had learnt at CEDA. Daisy achieved this with confidence, giving her a real boost.

Jane's story

Jane has been attending CEDA for a considerable number of years, she is always smiling and happy. Unfortunately lockdown has had a serious negative impact on her mental health, leading to frequent challenging outbursts each day, while at home. As soon as was possible, we created the opportunity for Jane to return to the Clare Milne Centre, along with a few other users who were finding things particularly difficult at home and unable to access Zoom; her mood improved and the negative behaviours stopped almost immediately.

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Arts

The I'mPossible Festival of Disability Arts was scheduled to take place throughout Exeter over several weeks in May 2020. As plans became completely unviable due to the pandemic and successive lockdowns, measures were taken to transform the project to ensure both artists and participants were afforded as much support and opportunities for engagement with arts activity as was possible. The I'mPossible project was paused from May to October to enable us to run a project that was more suitable for remote and distance working. When the project resumed in November 2020 we began an exciting new project in collaboration with Dance in Devon, Inclusive Theatre, a new community project spread across Exeter and Portland in Dorset, all raising awareness of disability arts in the UK.

A grant from Arts Council England's Covid Emergency Fund was sought to support the organisation and this enabled us to run the Outlook Arts Project. This project saw CEDA introduce new digital online arts delivery. This included zoom sessions for disabled participants to take part in workshops, offering a creative outlet during difficult and isolating times. For disabled people, lockdown and Covid-19 restrictions have exacerbated their isolation and restricted enabling support for participation. Through online creativity, participants have maintained connection with others, crucial for health and wellbeing at this time. Workshops included photography, drama, poetry and sound. We also supported several disabled artists to explore and adapt their practice to new creative techniques with available materials which could be shared online.

We were able to maintain and strike up new partnerships with organisations in the city including Exeter Northcott Theatre, The Royal Albert Memorial Museum and the Exeter Craft Hub.

One of the highlights of this project was our new film "When the Wheels Come Off" depicting life in isolation for disabled people, which reached an audience of 6300 people in the first two weeks of its release. Because of the way this project was created and shared we were able to engage disabled people from different parts of the country and even work with professional actor Cherylee Houston, well known from her role as Izzy Armstrong on ITV's Coronation Street.

Access All Aerials

CEDA took on the management and coordination of the Access All Aerials, AAA, radio station in April 2020 just as the pandemic started to impact. Radio connects many of our service users and the fact we now run a project that gives disabled people the opportunity to have their voices heard as well as sharing their favourite music makes AAA a complimentary CEDA service to join the family. To date, the station has 11 DJ's creating a mix of live and recorded programming 7 days a week ranging from interviews, pop music and soundscapes.

During this reporting period we worked with 52 artists, creatives and musicians and supported a number of emerging disabled artists.

Developing Me

The Developing Me project, funded by the Henry Smiths Charity, has continued throughout the pandemic. For much of the work during lockdown and the first part of this reporting period, the work was delivered online using video calling as so many of our users are vulnerable and were shielding. Over the course of the year, as we dipped in and out of lockdowns and with the introduction of the vaccine we were able to begin to see people face to face again.

We have worked with 28 users directly on a 1:1 basis over the period with 50 outcomes being worked towards. This is lower than predicted due to the pandemic and the ability to effect change when the world around us is not functioning in its usual way. That said, for the people we have been able to work with, we have been able to support them to make positive changes in their lives.

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As the world opens up and we hopefully begin to return to a more normal way of life, we envisage more need for the Developing Me service as people get back on track with their lives and to support people who have found the last year a real challenge. We are grateful to the Henry Smiths Charity for supporting us to continue this much valued work.

Robert featured in last years report as we supported him to look at his options for living more independently as he lived with his parents but wanted to think about moving out. This year he moved into his own flat, he lives independently and is continuing to work on new goals around developing his household management and employability skills.

We have worked with 3 individuals all at a crossroads, not knowing what they wanted to do or what was available to them after they left school. The enormity of making life changing decisions is hard at the best of times, particularly when you are moving into adulthood and aren't used to making decisions for yourself and your voice is not heard. Doing all this during a pandemic makes it even more difficult; nonetheless one successfully applied to college and another to University.

We have successfully supported 3 people to move home at a challenging point in their lives and have been instrumental in ensuring all had a positive experience and are now settled. We have also supported a further two people when circumstances forced an immediate change in the lives to ensure they were still involved in the decision making process.

Behaviour Interventions Services – Bis-net

CEDA's Behaviour Interventions Service had always relied upon face to face meetings with families to discuss and seek solutions to understanding and preventing behaviours that challenge. Once again, in March 2020 normal services were abruptly halted as lockdown was introduced and the service had to adapt in order to continue to operate.

Bis-Net introduced online and telephone consultations, most families were happy to continue and adapted readily to the new delivery method. In fact many families have preferred the online consultations as it has reduced the travelling time and many of the young people have felt safer to engage in the process while at home; there are also fewer distractions which are always present at The Clare Milne Centre. While the young people were not at school there were good opportunities to engage with them through the consultation process, rather than waiting until school had finished and trying to engage them when they are tired after a long day of learning.

A significant part of the Bis-net services was to offer group workshops for individuals; this has been adapted to online workshops allowing many more people the opportunity to attend, rather than just those who live close enough to a training venue. Sessions have been recorded and for parents who were unable to attend the live sessions recordings have been made available. We have even been able to attract participants from Australia and USA.

There have been drawbacks to online consultations as not everyone enjoys or can access online sessions; for others a lack of privacy can mean that a young person can overhear sessions, which can lead to anxiety and interruptions can interfere with the flow of the meetings. Part of the process can be for the consultant to model or role play scenarios, this can be much more difficult to achieve virtually or on the phone.

Over the past 12 months demand for services has increased and we now hold longer waiting lists than ever. We will have to seek to expand services by introducing additional consultants, which will be explored in the coming 12 months.

During this reporting period there have been 1,211 behaviour support consultation sessions and 106 families have engaged with the process. 8 organisational training days and 88 virtual workshops have been delivered.

Both of our Behaviour support consultants have trained in America and are qualified Relationship Development Intervention (RDI) consultants.

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Our RDI Journey – Woolfries Family

We first heard about RDI when on a Bis-net training course at CEDA. Probably for the first time ever, the rationale for why children with autism develop differently and the theory of this intervention programme made so much sense to us. In the past, most interventions we came across promoted learning by rote, which completely ignored the importance of understanding and having the desire to seek out the social aspects of interaction with others. We felt incredibly hopeful again that as parents, there were things we could do to support Ross in filling in those developmental gaps that he had missed first time round, giving us all a second chance.

In retrospect, we do not think we totally appreciated where our RDI journey would take us. We look back fondly to our first session, Howard asked us to spend 20 minutes each in a room with Ross whilst being filmed, and every 5 minutes he brought in something different for us to play with Ross. At the time, we were both worried about 'getting it wrong' and looking like hopeless parents who had no control! And of course, we learnt in time that there is no 'getting it wrong' as any interaction provides opportunities to review, adjust and learn. Looking back now, we realise that we were desperately trying to please Ross and keep him engaged with us, so were allowing ourselves to be totally led by him. Now we would like to think it's the other way round!

We always felt we had a strong connection with Ross, but he often got frustrated and we wanted him to enjoy the pleasure of sharing activities with us and other people. It was hard seeing Ross preferring to be on his own, rather than sharing experiences with others as most children do.

We also felt RDI came along at the right time for us as a family. We were long past the initial shock of Ross's diagnosis and had accepted it and moved on, albeit we were always determined to give/get Ross as much support as we possibly could. We also felt Ross was in a good place to learn. As he got older, he was a bit calmer and more regulated, more able to concentrate for short periods of time and was generally a happy boy. Our daughter was a bit older and had a strong connection with her brother. We knew to do RDI justice it would require a big commitment of time and energy, but we felt the rewards would be very worthwhile, by empowering us to help Ross to the best of our ability. Additionally, we were extremely fortunate in that Howard had chosen us as one of the first families he worked with on the RDI programme, so we really wanted to give it our best shot to support Howard too. Howard did a fantastic job of navigating us throughout our RDI journey. Initially, we would complete an assignment, and not really know what it was telling us or where to go next. Howard was always able to give us constructive and positive feedback, and to guide us to think about possible next steps. Howard also helped us navigate the whole new language of RDI, which took some time to understand. Over the course of our RDI journey (circa 5 years), Howard has educated us, so we have gradually become more and more confident in understanding our guiding role. Our RDI mind-set will always be there now, and this will have a life-long benefit in supporting Ross so he can become the absolute best he can be.

Financial review

At the beginning of the reporting period we were preparing for a financially difficult time, with our normal service delivery stopping and a large commitment to staff. A combination of factors allowed us to steer through these difficult times and to remain financially unaffected. Devon County Council honoured contracts for Community Service from March through to July and the Activity Hub from March through to September. The vast majority of users in receipt of a direct payment continued to pay for services even though delivery was different. We were successful with our applications to the National Lottery and CAF and received Covid support grants to ensure we could pay for the additional staff needed to work in bubbles; to offer the range of on-line sessions; to purchase and distribute a range of IT equipment and internet connectivity options as well as paying for the additional costs of running services through the pandemic.

Most unexpectedly, we received £119,629, from the Mike Ellis Charitable Trust which has now closed, this restricted donation will be used to support sports and arts for the charity for the next 3 years.

By the end of this reporting period we can see that there has been an increase in income as well as CEDA's reserves, thanks to careful management of resources, grants and donations.

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We anticipate that this coming year will see a drop in income. A number of service users have left us and with pandemic restrictions in place we have not been able to introduce many new users. We have a number of staff vacancies and recruitment is proving to be difficult for all care organisations across Devon and the UK, which is limiting the expansion of service delivery.

Principal Risks and Uncertainties

A risk register is in place which identifies all known and potential risks facing the charity. This is reviewed by the board annually as a matter of course and more frequently as new risks are identified. The main current risks to the charity are:

- Longer term financial impact of the Covid-19 pandemic on the charity – CEDA still has 5 months of reserves, the vaccine roll out and the roadmap out of the pandemic lead us to feel hopeful that the worst is behind us, however, if more lockdowns become necessary it is not known how much financial support will be available from local and national government. However, as the past year has shown us the negative impact on disabled people from isolation should see continued demand for services.
- There is also concern that a new vaccine resistant variant of Covid-19 may become endemic, leading to increased infections or illness or death of service users and staff.
- CEDA will need to review its current IT infrastructure as it moves away from a serviced based system to a cloud based system.

Investment Policy

The Trustees may, in accordance with the Memorandum of Association:

"Deposit or invest funds in any manner (but to invest only after obtaining advice and having regard to the suitability of investments and the need for diversification)."

During the period only working capital was held in a combination of bank current and deposit accounts.

Reserves Policy

The Board of Trustees has established this reserves policy in order to ensure that:

1. There are adequate funds available to meet the contractual needs of the organisation.
2. There are adequate funds available to meet any obligations incurred through a grant or commissioning agreement.
3. The organisation has sufficient working capital to enable it to efficiently deliver contracts for our clients and potential clients and to undertake initiatives and developments in line with our objectives.
4. There are adequate funds available to meet all contingent liabilities, including legal obligations, should the charity be wound up (e.g. redundancy).
5. There are adequate funds available to enable the charity to be wound up in an orderly fashion should this become necessary.

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In normal times, taking into account the risk, sustainability and the variability of CEDA's income, the Board of Trustees has established a policy whereby the unrestricted funds held by the charity should be between 3 and 6 months' operating costs. Of this, the board aims to hold 2 months of free reserves (unrestricted funds, not designated or invested in tangible fixed assets).

The charity currently has 5 months expenditure held in unrestricted reserves therefore hitting the target set. At this level, and in normal circumstances, the trustees believe that they would be able to continue the current activities of the charity in the event of a significant drop in income. It would obviously be necessary to consider how the funding would be replaced or activities changed.

In light of the heightened risk of a significant fall in income coupled with the increased cost of service provision due to the coronavirus pandemic, the Board will continue review the reserves position monthly.

The impact of new waves of the virus and any governmental support thereafter is not known: what is clear is the need for the reserves to be built up through fundraising, cost reduction and activity diversification. Decisions as to how unrestricted reserves are drawn down will be taken by the Board.

At 31 March 2021 there were unrestricted reserves of £573,444 of which £416,168 has been set aside for redundancy and severance reserves, depreciation of fixed assets and upgrading IT infrastructure plus a contingency for further Covid-19 related costs. Excluding fixed assets from the undesignated unrestricted reserves of £157,276 leaves £109,202 of 'free' reserves, which is just under the two months' running costs as per our policy but takes into consideration and provides for any further impacts of Covid-19.

Board Effectiveness

Throughout this reporting period the Board have met frequently to ensure that the charity operated safely within the ever-changing Covid 19 guidelines, as well as monitoring the financial health of the organisation. Quarterly board meetings, as well as the frequent interim meeting have been well attended and the commitment levels from the Trustees has been exceptional.

The frequency of meetings has created the time required for the Trustees to review the current Board effectiveness against the Charity Commission's Governance Code. While scoring highly in most areas it has highlighted a few areas for improvement; these have been formulated into an Action Plan. The Board have agreed to a continuous review of its effectiveness against the Governance Code, which will take place across a rolling 2 year period. The Board has a good age and gender mix with a strong set of skills and experience; however, there is a diversity gap and it has been identified that the Board should actively seek representation from disabled communities and people from different nationalities and ethnicities. In terms of skills there is an identified gap in law and the creative arts, all of which we aim to address over the next 2 years. The Board has also recognised the need for managing the Trustee retirement process effectively and will ensure there is adequate time to seek suitable replacements as Trustee terms expire.

Going Concern

The Board have reviewed budgets prepared for the year to 31 March 2022 and the key assumptions made in setting those budgets and are confident that with the current reserves level and the plans that have been put in place to meet the needs of our users and commissioners, CEDA will continue to maintain a strong financial position. Trustees therefore have no material concerns over charity's ability to continue as a going concern for at least the next 12 months.

Grants Received

Clare Milne Trust – grant for maintaining the Clare Milne Centre

BBC Children in Need 2018-2021 – 3 year funding for trips and activities for children and young people

Youth Music – funding to support young people to engage in and make music

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Henry Smith Charity – 3 year funding for Developing Me Project, supporting disabled people to make changes, transitions and challenges in the lives

Grants for the Arts, Arts Council England 2019-20 – (I'm) Possible arts project

Grants for the Arts – Outlook arts project

Mike Ellis Charitable Trust – Sports and Arts activities

Flying Leaps – Activity Hub donation

National Lottery – Covid support grant

CAF – Covid Support grant

DCC small grants for disabled children – a grant to hire additional premises for youth services

Exeter City Council Covid19 emergency grant – to support the move to digital service delivery

Various donations from friends, families and community organisations

Our thanks also go to all those individuals who support CEDA through taking part in personal challenges, fundraising and donating on our behalf. This year there has been less activity than normal because of the pandemic, but we are hopeful that, as life returns to normal, we will see an increase in activity as well as donations.

Our Plans for the Future

Our primary aim is to continue to keep service users, their families and carers and all CEDA staff and visitors safe.

We have received the good news that we were successful with our grant application to The Peter Harrison Foundation. This grant will allow us to employ a part time Sports and Activities Leader for 2 years. We aim to get our service users out and about in the community, participating in a range of sporting activities, which will not only improve physical health, but will also improve the emotional well-being of participants. Funds from the Mike Ellis Trust will be used to support these activities to ensure a wide range of activities are made available to a wide audience.

The arts are a corner stone of the charity's work and has traditionally been supported by grants from Arts Council England. A new strategy is in development to establish how this work can continue; Arts Council England funding is reducing and is less appropriate for the whole range of activities that is in demand, additional funding will be required to bridge this gap.

Heritage is an area that the service users are keen to explore once again; a project is currently in development and we hope to be in a position to make funding applications to support this in the coming months.

We have made a new application to BBC Children in Need to support the Youth Services to take children and young people out and about on trips into the community. This year the funding is needed more than ever as we work with the young people to adjust back to normal life, especially for those who are struggling with anxiety.

We aim to expand Bis-net services by employing additional consultants to keep waiting lists down. Additional space and appropriate training will be required to achieve this.

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Reference and Administrative Details

Charity Registered number	1096528
Registered company number	4693500
Patrons	Roger Jefcoate CBE DL
Registered Office	The Clare Milne Centre Emperor Way Exeter EX1 3QS
Bankers	Bank of Scotland 33 Old Broad Street London BX2 1LB
Auditors	PKF Francis Clark Centenary House Peninsula Park Rydon Lane Exeter EX2 7XE
Solicitors	Tozers LLP Broadwalk House Southernhay West Exeter EX1 1UA

Trustees

The trustees who served during the year and subsequently were:

Mr M Banfield	
Ms R Davison	
Mr S Keable	
Mrs L J Walsh	(resigned 28 October 2020)
Mr B Hughes	(resigned 28 October 2020)
Ms H Holt	
Mr M Picken	
Mr T Smale	(Chair)
Mrs N Hallam	(appointed 15 July 2020)
Mr A Punter	(appointed 15 July 2020)

Chief Executive Officers

Diana Cole
Renata Colley

Community Equality Disability Action

Trustees Report

Year Ended 31 March 2021

Statement of Trustees Responsibilities

The trustees (who are the directors of Community Equality Disability Action for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

Statement as to Disclosure of Information to Auditors

So far as the trustees are aware, there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charity's auditor is unaware; and the trustees, having made enquiries of fellow directors and the charity's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD



T Smale (Chair) - Trustee

Community Equality Disability Action

Independent Auditors' Report to the Trustees of Community Equality Disability Action

Year Ended 31 March 2021

Opinion

We have audited the financial statements of Community Equality Disability Action (the "Charity") for the year ended 31 March 2021 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's 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 UK, including the FRC'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

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's 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 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.

Community Equality Disability Action

Independent Auditors' Report to the Trustees of Community Equality Disability Action

Year Ended 31 March 2021

Opinions 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 trustees' report, (which includes the directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' 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 obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 13, the trustees (who are also the directors of the charity for the purposes of company law) 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 they 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 Charity'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 Charity or to cease operations, or have no realistic alternative but to do so.

Our 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 auditor's 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 (UK) 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of our audit planning we obtained an understanding of the legal and regulatory framework that is applicable to the entity and the sector in which it operates to identify the key laws and regulations. Key laws and regulations identified were the Companies Act 2006, tax legislation, safeguarding and irregularities relating to the protection of data and health and safety.

Community Equality Disability Action

Independent Auditors' Report to the Trustees of Community Equality Disability Action

Year Ended 31 March 2021

We also considered management's manipulation incentives and opportunities for fraudulent overstatement of profit, and fraud risk more generally.

Based on this we designed our audit procedures to identify irregularities. Our audit procedures involved the following:

- Review of Trustees meeting minutes for irregularities with laws and regulations;
- Review of Ofsted reports and safeguarding policy;
- Review of any health and safety incidents that have been reported under the Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013 ("RIDDOR") during the period;
- Review of any controls in relation to GDPR and enquiries of management as to the outcome of any reportable breaches;
- On a sample basis confirmed that expenditure was properly authorised and made in accordance with the terms of the relevant fund;
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business; and
- Review of financial statement disclosures and testing to support documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements. This risk increases the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements as we are less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our Report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Neil Hitchings

Senior Statutory Auditor
For and on behalf of
PKF Francis Clark
Centenary House
Peninsula Park
Rydon Lane
Exeter
EX2 7XE

Date

Community Equality Disability Action

Statement of Financial Activities (including the income and expenditure Account)

Year Ended 31 March 2021

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£	£
Income					
Donations and legacies	2	9,643	-	9,643	8,176
Charitable activities	3	901,761	348,527	1,250,288	1,201,763
Other income	4	99,250	-	99,250	3,274
Total income		<u>1,010,654</u>	<u>348,527</u>	<u>1,359,181</u>	<u>1,213,213</u>
Expenditure					
Charitable activities	5	<u>915,906</u>	<u>244,235</u>	<u>1,160,141</u>	<u>1,228,659</u>
Total expenditure		<u>915,906</u>	<u>244,235</u>	<u>1,160,141</u>	<u>1,228,659</u>
Net income/(expenditure)		94,748	104,292	199,040	(15,446)
Transfers between Funds		-	-	-	-
Net Movement in Funds		94,748	104,292	199,040	(15,446)
Reconciliation of Funds:					
Fund Balances Brought Forward		<u>478,696</u>	<u>102,712</u>	<u>581,408</u>	<u>596,854</u>
Fund Balances Carried Forward		<u><u>573,444</u></u>	<u><u>207,004</u></u>	<u><u>780,448</u></u>	<u><u>581,408</u></u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

Community Equality Disability Action

Balance Sheet

Year Ended 31 March 2021

	Note	£	2021 £	£	2020 £
Fixed Assets					58,921
Tangible fixed assets	9		48,074		
Current Assets					
Stocks		250		250	
Debtors	10	89,601		103,549	
Cash and cash equivalents	18	735,076		497,648	
			<hr/>	<hr/>	
			824,927	601,447	
Creditors					
Amounts falling due within one year	11	92,553		78,960	
			<hr/>	<hr/>	
Net Current Assets			732,374		522,487
			<hr/>		<hr/>
Net Assets			780,448		581,408
			<hr/>		<hr/>
Reserves					
Designated		416,168		339,770	
Undesignated		157,276		138,926	
			<hr/>	<hr/>	
Unrestricted funds	14		573,444		478,696
Restricted funds	15		207,004		102,712
			<hr/>		<hr/>
Total Funds			780,448		581,408
			<hr/>		<hr/>

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved by the board of trustees on 20th July 2021 and were signed on their behalf by



Mr T Smale

Company Number: 4693500

Community Equality Disability Action

Statement of Cash Flows

Year Ended 31 March 2021

	Note	2021 £	2020 £
Cash provided by operating activities	17	241,976	(5,907)
Cash flows from investing activities			
Purchase of property plant and equipment		(5,082)	(2,500)
Proceeds from sale of tangible assets		-	-
Interest received		534	3,274
Cash provided by/(used in) investing activities		(4,548)	774
Changes in cash and cash equivalents in the reporting period		237,428	(5,133)
Cash and cash equivalents at the beginning of the reporting period		497,648	502,781
Cash and cash equivalents at the end of the reporting period	18	735,076	497,648

Community Equality Disability Action

Notes to the Financial Statements

Year Ended 31 March 2021

1. Accounting Policies

General Information

The charity is incorporated in England and Wales. Details of the registered office can be found in the reference and administrative section of the trustee's annual report.

Accounting Convention

The financial statements have been prepared in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice' applicable to charities preparing their accounts in accordance with the Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Basis of Preparation

The Board have reviewed budgets prepared for the year to 31 March 2022 and the key assumptions made in setting those budgets and are confident that with the current reserves level and the plans that have been put in place to meet the needs of our users and commissioners, CEDA will continue to maintain a strong financial position. Trustees therefore have no material concerns over charity's ability to continue as a going concern for at least the next 12 months.

The functional currency of Community Equality Disability Action is considered to be Pounds Sterling as that is the currency of the primary economic environment in which the charity operates.

The financial statements have been prepared under the historical cost convention.

Fund Accounting

The funds held by the charity are:

Unrestricted Funds

These are general funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated Funds

These are unrestricted general funds earmarked by the trustees for particular purposes.

Restricted Funds

These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

Community Equality Disability Action

Notes to the Financial Statements

Year Ended 31 March 2021

1. Accounting Policies (continued)

Income

Donations and Investment Income

Donations and investment income are recognised in the year in which they are receivable.

Grants Receivable

Subject to the following, grants are credited as income in the year in which they are receivable. Grants received for specific purposes are accounted for as restricted funds. Grants are not recognised as receivable until any conditions for receipt have been complied with. Where donor-imposed restrictions apply to the timing of the related expenditure as a pre-condition for its use the grant is treated as deferred income until those restrictions are met.

Social Services Income and Private Attendance Fees

Such resources are recognised on an accruals basis when the relevant service is performed. Any income not utilised in the year is carried forward to the next period and is shown as deferred income, included in other creditors, in the accounts.

Coronavirus Job Retention Scheme (CJRS)

CJRS income is recognised when it is receivable. CJRS income is accounted for as unrestricted funds and recognised in other income.

Expenditure

Charitable Activities

Charitable expenditure includes all expenditure incurred in schemes run in pursuance of the company's objectives under its constitution, including the direct costs of supporting these activities, including staff and establishment expenses. Other overhead costs are separately analysed and shown as support costs.

Support Costs

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out by the office administration staff. Costs are allocated based on an estimate of the time spent by staff on these activities.

Pension Costs

The charity operates a pension scheme for the benefit of employees. The amount charged in the financial statements represents the contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as accruals in the balance sheet.

Tangible Fixed Assets and Depreciation

Tangible fixed assets in excess of £1,000 are capitalised at cost. Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful economic lives as follows:

- | | |
|-------------------------|-----------------------|
| • Property improvements | 4 years straight line |
| • Equipment | 3 years straight line |
| • Fixtures and fittings | 15% reducing balance |
| • Motor vehicles | 25% reducing balance |

VAT

The charity is not registered for Value Added Tax, and the cost of irrecoverable VAT is, therefore, included within the relevant expenditure headings.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Community Equality Disability Action

Notes to the Financial Statements

Year Ended 31 March 2021

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. The charity currently holds trade and other debtors and creditors.

2. Donations and Legacies

	2021 £	2020 £
Donations	9,643	8,176

Income from donations and legacies of £9,643 (2020: £8,176) includes £9,643 (2020: £8,176) unrestricted funds and £nil (2020: £nil) is restricted.

3. Analysis of Income from Charitable Activities

	Social Services £	Transport Income £	Fee Income £	Grant Income £	Total 2021 £	Total 2020 £
Activity Hub	116,798	9,115	125,903	143,095	394,911	362,696
Child Services	130,946	9,251	150,849	104,502	395,548	309,636
Community Services	141,626	18,650	131,338	86,920	378,534	452,348
BIS NET	12,375	-	55,050	13,870	81,295	77,083
Total	401,745	37,016	463,140	348,387	1,250,288	1,201,763

Income from Charitable Activities of £1,250,288 (2020: £1,201,763) includes £901,761 (2020: £1,055,318) unrestricted funds and £348,527 (2020: £1,950) is restricted.

4. Other Income

	2021 £	2020 £
Bank Interest	534	3,274
CJRS grant income	94,399	-
Devon County Council PPE Covid-19 income	4,317	-
	99,250	3,274

Other income of £99,250 (2020: £3,274) was unrestricted.

Community Equality Disability Action

Notes to the Financial Statements

Year Ended 31 March 2021

5. Charitable Activities

	Basis of allocation	Activity Hub	Activity Hub	Children's Services	Children's Services	Community Services	Community Services	Bis Net	Bis Net	Total	Total	2021	2020
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Total	Total
Direct costs													
Staff costs	Direct	129,879	37,040	206,393	4,937	255,514	30,022	66,487	-	658,273	71,999	730,272	810,301
Transport	Direct	3,728	197	5,821	996	9,414	602	-	-	18,963	1,795	20,758	29,895
Equipment	Direct	855	5,628	1,395	771	-	-	-	-	2,250	6,399	8,649	3,245
Session costs	Direct	(2,364)	39,299	1,633	2,484	1,089	68	2,520	-	2,878	41,851	44,729	61,218
Premises, repairs/renewals	Direct	1,544	1,123	1,284	-	1,544	-	-	-	4,372	1,123	5,495	1,148
Office costs/subscriptions	Direct	-	914	127	82	5,175	3	543	-	5,845	999	6,844	6,011
Sundry	Direct	-	-	31	-	30	-	338	-	399	-	399	2,308
		133,642	84,201	216,684	9,270	272,766	30,695	69,888	-	692,980	124,166	817,146	914,126
Support costs													
Staff costs	Staff time	29,284	9,957	36,891	12,543	49,716	16,904	11,580	3,937	127,471	43,341	170,812	141,089
Transport	Turnover	(977)	3,596	(1,006)	3,703	(1,079)	3,972	(198)	729	(3,260)	12,000	8,740	5,606
Equipment	Turnover	357	1,665	368	1,715	395	1,840	72	338	1,192	5,558	6,750	14,919
Session costs	Turnover	1,575	933	1,622	961	1,740	1,031	319	189	5,256	3,114	8,370	7,691
Premises, repairs/renewals	Usage	15,803	20,439	10,577	13,679	5,268	6,813	2,107	2,725	33,755	43,656	77,411	69,820
Depreciation	Usage	1,686	3,694	1,129	3,804	562	4,081	225	749	3,602	12,328	15,930	23,101
Office costs	Turnover	9,249	22	9,025	22	9,149	24	1,779	4	29,202	72	29,274	24,125
Sundry	Turnover	73	-	64	-	58	-	13	-	208	-	208	4,186
Legal & Professional	Turnover	7,641	-	7,869	-	8,441	-	1,549	-	25,500	-	25,500	16,296
Audit	Turnover	-	-	-	-	-	-	-	-	-	-	-	7,700
		64,691	40,306	66,539	34,427	74,250	34,665	17,446	8,671	222,926	120,069	342,995	314,533
		198,333	124,507	283,223	45,697	347,016	65,360	87,334	8,671	915,906	244,235	1,160,141	1,228,659

Community Equality Disability Action

Notes to the Financial Statements

Year Ended 31 March 2021

5. Charitable Activities (continued)

Of the rental cost of £48,478, £36,000 is rebated by The Clare Milne Trust and disclosed as voluntary income.

Charitable Activities of £1,160,141 (2020: £1,228,659) includes £915,906 (2020: £1,059,204) unrestricted expenditure and £244,235 (2020: £169,455) restricted expenditure

6. Staff Costs

	2021 £	2020 £
Wages and salaries	834,962	859,299
Social security costs	45,782	54,648
Pension costs	13,593	14,878
	<hr/>	<hr/>
	894,337	928,825
	<hr/>	<hr/>

During the year no employee received emoluments exceeding £60,000.

Key Management Personnel remuneration totalled £68,646 (2020: £64,874)

The average number of employees during the year was:

	2021 No	2020 No
Chief Executive	2	2
Support Services	21	22
	<hr/>	<hr/>
Full time staff	23	24
	<hr/>	<hr/>
Part time and temporary support services	80	71
The average full time equivalent of part time employees	18	22

7. Related Party Transactions and Trustees Remuneration and Expenses

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or to any person known to be connected with any of them.

No expenses for transport have been reimbursed to trustees in the year.

There were no related party transactions during the year.

8. Net Incoming Resources for the Year

	2021 £	2020 £
This is stated after charging:		
Depreciation	15,929	23,101
Loss on disposal of fixed assets	-	-
Auditors' remuneration	8,464	7,780
Equipment hire	2,143	3,040
Operating lease costs – land and buildings	48,478	40,000

Community Equality Disability Action

Notes to the Financial Statements

Year Ended 31 March 2021

9. Tangible Fixed Assets

	Property Improvements £	Equipment £	Fixtures and Fittings £	Motor Vehicles £	Total £
Cost					
At 1 April 2020	73,828	153,804	10,619	154,085	392,336
Additions	-	-	5,082	-	5,082
Disposals	-	(7,659)	-	-	(7,659)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2021	73,828	146,145	15,701	154,085	389,759
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation					
At 1 April 2020	73,828	151,332	10,464	97,791	333,415
Charge for year	-	1,637	219	14,073	15,929
On disposals	-	(7,659)	-	-	(7,659)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2021	-	145,310	10,683	111,864	341,685
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net Book Value					
At 31 March 2021	-	835	5,018	42,221	48,074
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2020	-	2,472	155	56,294	58,921
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

10. Debtors

	2021 £	2020 £
Trade debtors	65,601	93,634
Prepayments and accrued income	24,000	9,915
	<hr/>	<hr/>
	89,601	103,549
	<hr/>	<hr/>

11. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	21,940	7,619
Other creditors	27,912	30,454
Accruals and deferred income	42,701	40,887
	<hr/>	<hr/>
	92,553	78,960
	<hr/>	<hr/>

Community Equality Disability Action

Notes to the Financial Statements

Year Ended 31 March 2021

12. Operating Lease Commitments

At 31 March 2021 the company had lease payments due under non-cancellable operating leases as set out below:

	Land and Buildings £	Plant and Machinery £	2021 £	2019 £
Operating lease payments due:				
In less than one year	40,000	8,449	48,449	49,361
Between one and five years	136,667	2,463	139,130	170,760
After five years	-	-	-	16,667
	<u>176,667</u>	<u>10,912</u>	<u>187,579</u>	<u>236,788</u>

13. Capital commitments

At 31 March 2021, the charity had capital commitments of £nil (2020: £nil)

14. Unrestricted Funds

	1 April 2020 £	Incoming Resources	Resources Expended £	Transfer £	31 March 2021 £
General Fund	138,926	1,010,654	(912,304)	(80,000)	157,276
Designated property	10,000	-	-	35,000	45,000
Designated IT infrastructure And modernisation	50,000	-	-	-	50,000
Designated - Website	-	-	-	50,000	50,000
Designated redundancy and severance	204,656	-	-	-	204,656
Designated vehicle replacement	33,000	-	-	-	33,000
Designated fixed asset	7,114	-	(3,602)	-	3,512
Designated Covid-19 contingency	35,000	-	-	(5,000)	30,000
	<u>478,696</u>	<u>1,010,654</u>	<u>(915,906)</u>	<u>-</u>	<u>573,444</u>

The property designated fund has been set up for repairs and maintenance on the Clare Milne building under the terms of the lease.

The designated redundancy and severance reserve has been calculated based on statutory figures if all full time employees were made redundant.

The designated vehicle fund has been set up to replace the minibuses.

The fixed asset designated fund has been set up to cover the write down of assets as the funds are not available to us.

Community Equality Disability Action

Notes to the Financial Statements

Year Ended 31 March 2021

14. Unrestricted Funds (continued)

2020

Unrestricted Funds

	1 April 2019 £	Incoming Resources £	Resources Expended £	Transfer £	31 March 2020 £
General Fund	183,191	1,066,768	(1,053,533)	(57,500)	138,926
Designated property	10,000	-	-	-	10,000
Designated IT infrastructure	20,000	-	-	30,000	50,000
Designated Carista IT project	7,500	-	-	(7,500)	-
Designated redundancy and severance	204,656	-	-	-	204,656
Designated vehicle replacement	33,000	-	-	-	33,000
Designated fixed asset	12,785	-	(5,671)	-	7,114
Designated Covid-19 contingency	-	-	-	35,000	35,000
	<u>471,132</u>	<u>1,066,768</u>	<u>(1,059,204)</u>	<u>-</u>	<u>478,696</u>

15. Restricted Funds

	1 April 2020 £	Incoming Resources £	Resources Expended £	Transfer	31 March 2021 £
Covid (Hub) – National Lottery	-	27,500	(27,500)	-	-
Children's Trips	624	10,000	(2,280)	-	8,344
Access All Aerials	-	7,500	7	-	7,507
Arts 2020	-	28,198	(28,198)	-	-
General restricted funds	516	36,000	(36,000)	-	516
The Mike Ellis Trust	-	119,629	-	-	119,629
Music 20-22	-	24,168	(6,990)	-	17,178
Developing Me	28,180	18,090	(30,696)	-	15,574
(Im)possible Arts	23,331	5,700	(28,509)	-	522
Sport	754	-	-	-	754
CAF Covid Support	-	71,742	(71,742)	-	-
Restricted capital assets	49,307	-	(12,327)	-	36,980
	<u>102,712</u>	<u>348,527</u>	<u>(244,235)</u>	<u>-</u>	<u>207,004</u>

Community Equality Disability Action

Notes to the Financial Statements

Year Ended 31 March 2021

15. Restricted Funds (continued)

2020

	1 April 2019 £	Incoming Resources £	Resources Expended £	Transfer	31 March 2020 £
Children's Trips	4,393	10,000	(13,769)	-	624
Music Postcode Lottery	17,786	-	(17,786)	-	-
LSF	-	-	-	-	-
General restricted funds	820	51,000	(51,304)	-	516
Music 2016-2018	-	-	-	-	-
Developing Me	26,674	30,386	(28,880)	-	28,180
(Im)possible Arts	-	49,709	(26,378)	-	23,331
Rent	-	-	-	-	-
Sport	2,267	-	(1,513)	-	754
Arts 2018-2019	7,045	5,350	(12,395)	-	-
Restricted capital assets	66,737	-	(17,430)	-	49,307
Total Restricted Funds	125,722	146,445	(169,455)	-	102,712

Purposes of Restricted Funds

Children's Trips

Donations from BBC Children In Need to pay for trips and activities, minibus hire and drivers for the children and young people at CEDA.

Music Postcode Lottery

Funds to deliver music project throughout the youth service.

LSF

Funding from Cabinet Office, distributed by the National Lottery to support the charity to be more resilient and sustainable in the future. The funding was used to improve internal IT systems and marketing.

General Restricted Funds

Funds received for particular projects within CEDA including a grant from The Clare Milne Trust

Mike Ellis Trust

Funds received for a 3 year period to support sports and creative activities.

Music 2020-2022

Funds received from Youth Music to provide a range of musical opportunities for children and young people.

Developing Me

Funds received to help enable young people to find positive solutions to live fuller and more active lives.

(Im)possible Arts

Funds received from Arts Council for the (Im)Possible Arts project which started in September 2019.

15. Restricted Funds (continued)

Community Equality Disability Action

Notes to the Financial Statements

Year Ended 31 March 2021

Covid-19 (Hub) – National Lottery

Funds received as Covid support grant.

Immersive Arts

Funds received from Arts Council for the 'Immersive Arts' project which started in April 2016.

Sport

Funds from Mike Ellis Foundation to hold the disability festival in conjunction with South West Athletics Academy.

CEDA 360 Arts 2018-2019

Funds received from the Arts Council for CEDA 360 Art project.

Restricted capital assets

Funds received into General restricted funds and a grant received from the Wolfson Foundation to purchase a large accessible minibus.

Access All Aerials

Transferred ownership of cash and equipment of radio show to CEDA.

Arts 2020

Covid emergency funds Funds received for the Outlook project.

CAF Covid Support

Funds received as Covid support grant.

16. Analysis of Net Assets Between Funds

2021:	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at the year end are represented by:			
Tangible fixed assets	11,093	36,981	48,074
Current assets	654,904	170,023	824,927
Current liabilities	(92,553)	-	(92,553)
Total Net Assets	573,444	207,004	780,448
2020:	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at the year end are represented by:			
Tangible fixed assets	9,613	49,308	58,921
Current assets	538,043	63,404	601,447
Current liabilities	(68,960)	(10,000)	(78,960)
Total Net Assets	478,696	102,712	581,408

17. Reconciliation of net income/(expenditure) to net cash flows from operating activities

Community Equality Disability Action

Notes to the Financial Statements

Year Ended 31 March 2021

	2021 £	2020 £
Net income /(expenditure) for the reporting period	199,040	(15,446)
Adjustments for:		
Depreciation charge	15,929	23,101
Loss on disposal	-	-
Interest receivable	(534)	(3,274)
Decrease/(increase) in debtors	13,948	(8,993)
Increase/(decrease) in creditors	13,593	(1,295)
Net cash provided by /(used in) operating activities	241,976	(5,907)
18. Analysis of cash and cash equivalents		
	2021 £	2020 £
Cash at bank	73,683	167,935
Notice Deposits	661,393	329,713
Total Cash and Cash equivalents	735,076	497,648
19. Financial Instruments		
Categorisation of financial instruments		
	2021 £	2020 £
Financial assets:		
Measured at transaction price – trade debtors	65,601	93,634
Financial Liabilities:		
Measured at transaction price – trade and other creditors	49,852	38,073