

Community Environmental Educational Developments



Financial Statements for the year ended 31 March 2021

Contents

Title	Page No
Legal and Administrative Information	3
Trustees' Annual Report	4-6
Independent Examiner's Report	7
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9-13

Legal and Administrative Information

Name: Community Environmental Educational Developments

Charity Number: 701468

Trustees: Michael A Wilson (Chair)
Peter Meek
Allen Douglass

Address: Park Keeper's Lodge
Roker Park
Roker Park Road
Sunderland
SR6 9PL

Bankers: Unity Trust Bank plc
Nine Brindleyplace
Birmingham
B1 2HB

Solicitors: Frederick R Walker
53 Frederick Street
Sunderland
Tyne & Wear
SR1 1NF

Independent Examiner: Mark Thompson MAAT
42 Lesbury Road
Newcastle upon Tyne
NE6 5LB

Governing Document: The Charity is operated under the rules of its constitution dated 6 October 1986, amended on 6 February 1989, 1 May 1996 and most recently on 15 November 2011, and is unincorporated.

Trustees' Annual Report

CEED works to support communities in developing and using their local environment. Through these activities we aim to support the improvement of peoples' wellbeing through both physical and mental health benefits.

Objects

To promote public education in subjects relating to environment, natural history, ecology, wildlife and nature conservation.

To promote the benefit of the public by providing facilities in the interest of social welfare for recreation and leisure time occupation with the object of improving their conditions of life.

Achievements & Performance

To achieve its objects CEED delivers a variety of services, we aim to:

- develop green open spaces with and for local communities;
- deliver practical skills and know how in the encouragement of nature conservation;
- encourage activities and projects which support healthy living and sustainable communities;
- support partnerships and networks in the goal of environmental quality and sustainability;
- proactively undertake local, national and international partnerships relevant to the above;
- develop, communicate and publish materials relevant to the above.

As for all charities and volunteer groups, this had been a very challenging year for CEED. March 2020 saw us cancelling volunteer sessions and all project work and so this financial year began with CEED in a suspended state.

Unfortunately, CEED was unable to repurpose its activities towards direct community covid support but began a process of looking to redesign activities to fit with ongoing lockdown restrictions and public health measures.

Autumn 2020 saw CEED designing paper bag activity packs, created to encourage families to keep using local open spaces and to keep getting families outside, enjoying nature as the weather turned cooler. Delivery of these sessions had to be limited due to ongoing restrictions and Council health and safety considerations.

CEED undertook development and funding work in order to allow the restarting of project delivery when conditions would allow. We worked with existing and new partners to look at acceptable delivery models and means of securing income.

Online delivery of a gardening course was commissioned by North Tyneside Carers with delivery due from April 2021.

We anticipate that CEED's beneficiaries will continue to be from communities across Sunderland. Many projects do not target any specific beneficiaries, with work being in response to local need identified through a variety of community based groups. Ongoing projects will work with families, adult volunteers, employer groups and asylum seekers and refugees.

An ongoing priority will be strengthening CEED's core functions, looking at strategic planning and broadening our trustee base in order to develop more sustainable funding avenues.

The trustees have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided by the range of activities as described above.

Financial Review

The financial position for the year shows net incoming funds of £18215 and total outgoing resources of £16282. With a balance brought forward from 2019-20 of £10651 this leaves a carried forward figure of £12584, of which £5,768 is a designated redundancy liability fund.

Risk Management

The Trustees are examining the major risks which the charity faces in relation to external factors, governance and management, internal operations and business. They are considering the likelihood and the impact of risks and have reviewed what systems should be in place to control and reduce those risks. The systems are being developed to provide reasonable, but not absolute, assurance against material loss or misstatement of loss.

Reserves Policy:

It is the policy of the charity to try to build up unrestricted reserves which equates to 3 to 6 months expenditure. This will provide sufficient funds to cover management and administration support costs and redundancy liabilities (which currently stand at £5768) and any emergencies that may arise from time to time.

Trustees' Responsibilities

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to comply with applicable law. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees

Name..... M A WILSON Position..... CHAIR

Signature.....  Date..... 10/01/2022

Independent Examiner's Report on the Accounts

Report to the trustees/members of Community Environmental Educational Developments on Accounts for the year ended 31st March 2021 set out on pages 9-13.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under s.145 of the Charities Act 2011 ('the Act')), and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination; it is my responsibility to:

- Examine the financial statements under s.145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- State whether particular matters have come to my attention

Basis of examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Act; and
- to prepare accounts which agree with the accounting records and comply with the accounting requirements of the 2011 Act; or
-

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mark Thompson MAAT

Signed:



Date: 4 January, 2022

Statement of Financial Activities

for the year ended 31 March 2021

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2020-21 £	Total Funds 2019-20 £
Income and Endowments from:					
Donations and Legacies					
Charitable Activities					19,622
Investments					
Other	18,215			18,215	
Total Incoming Resources	18,215			18,215	19,622
Expenditure On:					
Raising Funds					
Charitable activities	15,882		400	16,282	35,652
Other					
Total Resources Expended	15,882		400	16,282	35,652
Net incoming/outgoing resources before transfers	2,333		(400)	1,933	
Transfers	2,753	(2,753)	0	0	
Net movement in funds	5,086	(2,753)	(400)	1,933	16,030
<i>Total Funds brought forward</i>	(2,676)	8,521	4,806	10,651	26,681
Total funds carried forward	2,410	5,768	4,406	12,584	10,651

Notes to the Financial Statements for the period

1 April 2020 to 31 March 2021

1 Accounting Policies

Basis of Preparation

These 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2015) – Charities SORP (FRS 102).

Community Environmental Educational Developments meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by the Charities SORP FRS 102 the restatement of comparative items was required.

At the date of transition, no restatements were required.

Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with enough reliability

Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Capital Grants are released over the economic useful life of the asset to which they relate

Resources Expended and Liabilities

Resources expended have been analysed using a natural classification.

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Taxation

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

2 Funds

The Charity has 2 funds, an unrestricted general fund and a restricted fund used for purchasing items of a specific nature funded by one funder: hence all movements on each fund are disclosed. Part of the unrestricted general fund has been designated for redundancy liabilities.

Restricted Funds

Funder	Bal b/f	Income	Expenditure	Transfers	Bal c/f
The Finnis Scott Foundation	3,756		(400)		3,356
Sunderland City Council, SIB, East Area Committee	1,050				1,050
Total	4,806	0	(400)	0	4,406

Designated Funds

Funder	Bal b/f	Income	Expenditure	Transfers	Bal c/f
PODS	3,010			(3,010)	0
Redundancy Reserve	5,511			257	5,768
Total	8,521	0	0	(2,753)	5,768

Unrestricted Fund

Funder	Bal b/f	Income	Expenditure	Transfers	Bal c/f
General Fund	(2,676)	18,215	(15,882)	2,753	2,410
Total	(2,676)	18,215	(15,882)	2,753	2,410
	10,651	18,215	(16,282)	0	12,584

Income and Expenditure Analysis 2020-21

Income and Endowments from: Donations and Legacies

	Unrestricted	Designated	Restricted	Total
	0	0	0	0
Investments				
Bank Interest Earned	0	0	0	0
Charitable Activities				
Job Retention Scheme Grant	8,215			8,215
Sunderland Council Grant	10,000			10,000
	18,215	0	0	18,215
Total Incoming Resources	18,215	0	0	18,215

Expenditure on:

Raising Funds

Fundraising Costs

Charitable Activities

	Unrestricted	Designated	Restricted	Total
Salaries, NI and Pension/Contracted Staff Expenses	13,447		400	13,847
Telephone/Internet	443			443
Maintenance/Refurbishment	165			165
Project Materials, Tools and Equipment	16			16
Volunteer Travel/Refreshments				
Stationery/Postage				
Subs and Affiliations	216			216
Pod Costs				
Insurance	781			781
Bank Charges	72			72
Independent Examination of Accounts	210			210
Other	532			532
Total Resources Expended	15,882	0	400	16,282

Support Costs

Support Cost Type

	Fundraising Activity £	Charitable Activity £	Governance Activity £	Total Cost £
Stationery/Postage				
Insurance		781		781
Subs and Affiliations		216		216
Bank Charges		72		72
Independent Examination of Accounts			210	210
Other				
Total		1,069	210	1,279

3 Paid Employees

	Unrestricted £	Designated £	Restricted £	Total 20-21 £	Total 19-20 £
Salaries and NI	10,545			10,545	16,002
Pension Costs	1,227			1,227	1,230
Contracted in Work	1,675		400	2,075	14,193
Payroll Fees	216			216	156
Total	1,3663		400	14,063	31,581

Number of Employees

1 part time and 4 contracted

	Total 20-21	Total 19-20
	5	9

Part of the charity in which the employees work

Fundraising
Charitable Activities
Governance
Total

	Total 20-21	Total 19-20
Fundraising	1	1
Charitable Activities	4	7
Governance	1	1
Total	5	9

4 Trustee Expenses

Trustees did not claim any expenses during this period.

5 Tangible Fixed Assets

There are no tangible fixed assets held at this time.

6 Debtors and Prepayments

	Total 20-21 £	Total 19-20 £
Trade Debtors	95	1,300
Prepayments	560	594
Total	655	1,894

7 Creditors and Accruals

	Total 20-21 £	Total 19-20 £
HMRC	94	61
Trade Creditors	218	173
Other Creditors and Accruals	210	210
Total	522	444

8 Transactions with related parties

There were no transactions with related parties at this time.