

Cement Fields

England & Wales · Charity number 1122498

Details

Other names	WHITSTABLE BIENNALE LIMITED
Status	Registered
Legal form	Charitable company
Company number	06272178
Registered	2008-01-29
Register	View on the Charity Commission register

Contact

Address	Suite 145 Dragon Coworking 7-8 New Road Avenue Chatham Kent
Phone	0198 723 8249
Email	info@cementfields.org
Website	www.cementfields.org

Activities

Objects: THE PROVISION OF ARTS AND EDUCATION PROJECTS, INCLUDING BUT NOT LIMITED TO ARTS PRESENTATIONS IN NORTH KENT AND SURROUNDING AREA THE PROMOTION OF ALL FORMS OF ARTISTIC ACTIVITIES INCLUDING BUT NOT LIMITED TO EXHIBITIONS OF ALL FORMS OF ART PERFORMANCE IN THE AREAS OF DRAMA MUSIC VISUAL ARTS DANCE FILM VIDEO PERFORMANCE AND LITERATURE AND THE PROVISION OF TEACHING TRAINING AND ADVICE IN SUCH AREAS THE PROMOTION OF EDUCATION BY THE PROVISION OF FACILITIES INFORMATION AND TEACHING FOR MEMBERS OF THE PUBLIC SUCH OTHER CHARITABLE PURPOSES RELATED TO THE ABOVE OR OF ANY OTHER KIND AS THE TRUSTEES IN THEIR ABSOLUTE DISCRETION THINK FIT.

Activities: Arts presentations in North Kent

Classification

- **How:** Provides Human Resources
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** WHITSTABLE AND THE SURROUNDING AREA.
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£0	£623,683	£194,413	5
2024-03-31	£410,692	£397,828	-	-
2023-03-31	£314,438	£515,859	-	-
2022-03-31	£402,703	£590,333	-	-
2021-03-31	£593,347	£296,609	£507,876	4

Trustees

Name	Role	Appointed
CJ Mitchell		2023-09-25
Catherine Herbert		2026-03-01
Donald Hyslop		2023-03-27
Jennifer Lewandowski		2023-09-25
Lydia Brockless		2023-03-27
Nicola Triscott		2023-03-27
Steffi Klenz		2023-09-25

Cement Fields

England & Wales - Charity number 1122498

Accounts

CEMENT FIELDS

Charity No. 1122498

Company No. 6272178

Trustees' Report and Unaudited Accounts

31 March 2025

CEMENT FIELDS

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 6272178

Charity No. 1122498

Registered Office

Cement Fields,
Suite 145, Dragon Coworking
7-8 New Road Avenue
Chatham
Kent
ME4 6BB

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

Jane Pitt – resigned on 30 September 2024
C J Mitchell
Lydia Brockless
Donald Hyslop
Nicola Triscott
Steffi Klenz
Jennifer Lewandowski

Secretary

John Hartley

Accountants:

Wyatts Partnership Ltd
Accountants & Tax Advisors
247 Church Street
London N16 9HP

Independent Examiner

L A Poleykett: ACA (ICAEW)

CEMENT FIELDS

TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006 present their report with the unaudited financial statements of the charity for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice – Accounting and Reporting by Charities (SORP (FRS102), second edition issued in January 2019)".

OBJECTIVES AND ACTIVITIES

The objects ("the Objects") of the charity are to act for the general benefit of the public in such a manner as may be charitable and in particular but not so as to limit the generality of the foregoing:

The provision of arts and education projects, including but not limited to Arts presentations in North Kent

The promotion of all forms of artistic activities including but not limited to exhibitions of all forms of art performance in the areas of drama music visual arts dance film video performance and literature and the provision of teaching training and advice in such areas

The promotion of education by the provision of facilities information and teaching for members of the public

Such other charitable purposes related to the above or of any other kind as the trustees in their absolute discretion think fit.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 7 June 2007, as subsequently amended by special resolutions dated 9 April 2018 and 28 August 2019. It is registered as a charity with the Charity Commission. The trustees have the power to admit any person to membership and also have the power to remove members. There are currently se trustees/ members of the charity, each of whom agrees to contribute a sum not exceeding £1 in the event of the charity being wound up

Appointment of Trustees and Board Development

New Trustees are inducted and given training appropriate to their knowledge and ability. Conflicts of interest are registered during Board meetings.

CEMENT FIELDS

TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2025

Risk Management

Having transitioned with to working with a new director, the key organisational risks are:

Financial - raising income through trusts and foundations under increased competition, mitigated through ongoing applications to diversified sources of funding and quarterly reporting of management accounts, balance sheet and cash flow forecast to trustees and our main funder (ACE).

Governance - loss of board members, mitigated through developing current board and maintaining strong networks to recruit new trustees when needed.

Operational: loss of key staff and provision of sufficient operational capacity, mitigated by careful and realistic project planning and retaining flexibility in project scope.

Programmatic: maintaining high quality, experimental programme under increased costs and uncertainty of public funding and increased partnerships and delivery.

External: from competitive environment for funding and political changes in North Kent area, mitigated by strong intelligence of strategic regional priorities through networks and board intelligence.

Throughout this year, our key funder Arts Council England rated Cement Fields' risk as Minor (6 on a scale of 1-11 where 2-6 is minor), although noting a slightly higher risk due to leadership transition than the previous year (where they rated the organisation 5 on the same scale).

ACHIEVEMENTS AND PERFORMANCE

During the past year Cement Fields has continued the transition away from a Biennale model in one designated location, towards a slower, deeper and explorative way of working across North Kent. We shifted our focus towards year-round programming that prioritises place-based, embedded and generative models of working, while maintaining our commitment to slow, thoughtful, artist-centred thinking.

Increasingly borrowing from ideas of permaculture, and centring regenerative arts practices, we committed to nurturing generous, non-extractive relationships with the communities and artists we worked with, foregrounding trust and mutual care, while always fostering an ambitious and experimental spirit through the artistic programme.

As a result of this work we have reviewed and put in place a **new artist pay structure** which matches and goes beyond the standards set by the a-n/Artists Union England guidelines. This includes a commitment to pay artists between £300-£375 per day, with an agreed rate based on factors such as duration, scale of project, and level of on-the-ground work required, rather than experience level (as we acknowledge that all artists regardless of where they are in their career require a wage which they can live off). We will always pay full days (no half days based on hours worked) and will provide planning days paid at 1:1 ratio to delivery. We also committed to actively support artists while working with us and we will actively pursue a conversation at the outset of those relationships to agree on additional access needs. This includes consideration of support for childcare and personal access support (encouraging the artist to submit an access rider). All our contracts will be provided in an accessible format. We share full project budgets, including income and expenditure, with lead artists for full project transparency.

CEMENT FIELDS

TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2025

We held a series of discussions with PAYE staffing regarding sustainability, organisational care and working environment with the aim of better understanding how we can create a non-extractive relationship with core members of the organisation. This led us to recognise that the fractional nature of the more junior roles and associated pro rata reduction in salary adds to the precarity experienced by colleagues in those roles and could undermine retention and sense of agency or inclusion. This was also a factor in the resignation of a previous employee. The various lived experiences of team members, including caring responsibilities and other access needs, also pressurised a working context inherited from an industrial legacy. As a result the board agreed for the organisation to **transition to a 'four-day week' organisation** by April 2026, offering a progressive alternative that could increase shared equity, agency, flexibility and support. We will be taking the first step from April 2025.

Cement Fields is committed to ensuring a supportive and equitable working environment for staff as their family life grows. We also recognise the existing structural disadvantages facing mothers who take maternity leave and who return to work following a period of leave and our ambition is to offer progressive benefits and support for staff. In 24/25 the board approved a **new Paternal Leave policy** which exceeds the statutory responsibilities of an employer and will continue to improve our working environment for all employees. Informed by advocacy groups (including Pregnant Then Screwed and the Centre for Progressive Policy) and research looking at systemic gender inequality in the UK the policy matches maternity and paternity. Mothers and fathers will be able to receive up to 10 weeks at 90% of normal pay.

Collectively, Cement Fields staff and board have **started to explore radical, non-extractive models of governance**. Currently, the board are operating with a rolling chair, sharing the responsibility for chairing meetings, and also enabling deeper individual involvement from board members in turn. This also helps strengthen board experience. As we continue recruitment for a chair, we acknowledge that we need to continue exploring models of governance that will enable those with lived experience of marginalisation to lead on structures, plans, and approaches, encouraging risk-taking and enabling us to take strong courageous public stances against white supremacy culture and injustice.

Cement Fields continues to pioneer new models of place-based, situated artistic practice. We are exploring how to make the most of our **innovative, nomadic organisation model** and how it can support us to embed, generative ways of working and develop sector leadership in new understanding of cultural infrastructure (moving beyond a focus on buildings to also consider social, environmental and cultural capital as infrastructure). Whilst we are hosted at Ideas Test's office for one day a week we have begun testing the model of regular visits and hosted days with peers and partner organisations, this included being hosted for the day by Create London (in Barking and Dagenham) and Open School East (in Margate).

Across our artistic programme we have continued to centre marginalised communities, increasing cultural participation and civic participation. Through the **Ebbsfleet Design Group (EDG)** and **Ways of Making (WoM)** we created caring, supportive, and experiential learning environments for young people which offered alternative learning environments outside of mainstream education settings, creatively connecting them with their surroundings.

CEMENT FIELDS

TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2025

Researcher Rana Khazbek and interdisciplinary design studio RESOLVE Collective led **EDG**, delivering regular weekend sessions, and a one week lab, for a group of up to 15 young people aged between 15-21 living in or near Ebbsfleet. These explorative workshops supported the group to become 'community researchers' – supporting them to become active participants in the built environment as it is being developed in Ebbsfleet.

The continued delivery of **WoM** strengthened our understanding of the challenges facing young people not in education or training. We delivered 8 sessions with 43 attendees at the end of year 1 (April to June) and up till April 25, delivered 10 sessions with 38 attendees to start the second year of the programme. The programme was led by artist Savinder Bual and supported via our partnership with Medway Youth Services and included a range of creative activities (including), 3 visits from creative career specialist guest speakers, and 2 cultural trips with the young people. The project resulted in an increase in wellbeing (as monitored by WEMWBS (Warwick-Edinburgh Mental Wellbeing Scale) and as shown in the following statements from participants: "I've been feeling useful"; "I've been feeling good about myself"; "I've been feeling close to other people"; and "I've been feeling cheerful".

We continued to advance the organisation position at the centre of critical curatorial and artistic practice and knowledge exchange, when it comes to creating a caring, safe environment for our historically underserved communities to explore complex ideas of place. This included exploring and challenging embedded inequalities including environment injustices, nature deprivation, food inequality and social exclusion.

With funding from the National Lottery Community Funds via the Climate Action Fund we made significant progress in the delivery of **Intertidal Allotment** on the Isle of Sheppey. Our unique, nomadic 'Seagrocers', a market stall, provided information on the biodiversity of Sheppey's coast and attended multiple events and locations across the island. We delivered learning activities including a bird-watching walk with elders, rockpool workshops with primary schools, a beach combing walk for male primary caregivers, and youth-focused workshops for the Rural Youth group and Sheppey Sea Cadets. To deepen engagement, we delivered a more focused talks/workshops programme that speculated about the future of allotments, explored Sheppey's ecology & geology, undertook a seaweed walk, led two foraging/cooking workshops to introduce foods from the intertidal zone to the public, and gardener, author & presenter Frances Tophill gave a talk about growing edible plants. We began installing Intertidal Allotment prototype structures across four different intertidal locations; on sea defences, coastal shingle, and near tidal pools, to test materials, structural forms, and ecological suitability. Our 'Friends of the Intertidal Allotment' began to meet monthly, led by Ideas Test, and are starting to take an active role in decision-making.

In June our **Ebbsfleet Citizen Archive** project culminated in a day of celebrations showcasing the output of the previous year. The day was hosted at the Northfleet Veterans Club and it launched and showcased a range of works including: the Ebbsfleet Citizen online Archive; the *Ebbsfleet Citizens Handbook* (a new guide to the area created by Lu Williams and local residents); Harun Morrison's *River Reflections* (an audio work embedded in a listening bench on Northfleet riverside); *Wayfinding To Our Memories* (a public artwork made by Sahra Hersi and Cherry Orchard Academy students); two public performances of *All Change* created by *Walk Tall* and Andy Field and local young people inspired by memories recorded for the Archive; and Adam Chodzko's science fiction audio walk *The Mysterious Return of the Fleet Spring Heads*.

CEMENT FIELDS

TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2025

We consolidated our ambitions to advance Cement Fields' national and international profile, exploring the possibility of sharing place-based or situated practices across a number of locations. Our project ***Sea Like a Mirror***, with ACE *Nationally Significant Project* support moved into production. This ambitious national partnership, marks the 200th anniversary of the Royal National Lifeboat Institution (RNLI), through work with the five national partners in coastal communities (Cement Fields, Art Gene, Norfolk & Norwich Festival, North East Lincolnshire Council & East Marsh United, and Super Culture). It considers new commissioning models focused on engaging with long-standing questions of access, representation, and in/exclusion. Work began on our two micro-commissions that will contribute to the project; ***Still Waters*** (Cherrelle Sappleton and Tom Morris) and ***Words on the Wind*** (Jas Dhillon) which collaborate with young people to engage them with nature, and work closely with the Punjabi-Sikh community in Gravesend to stimulate dialogue between cultures, exploring the shared and divergent relationships with the fundamental element of water, and the meaning it holds to the communities living at its edges.

Wetland, our international peer-to-peer exchange programme with Floating University Berlin, enabled us to reflect on our socially-engaged programmes through reciprocal visits between the UK and Germany. Through residencies in North Kent (July) and Berlin (September), and a reading group we came together to research and imagine new ways to foreground care, hospitality and conviviality when working with artists and communities.

We have continued to develop our approach to supporting the development of creative practice, enabling generous and supportive environments where artists and curators can experiment and take risks at key moments in their career. This has included working with national artists as well as core staff within our organisation. In October we launched ***Foundations***, a 9-month mentorship programme providing early-career visual artists with bespoke development support. Through an open call we recruited six artists who were facing barriers to accessing opportunities and developing their career, or from groups currently underrepresented across the contemporary visual art sector. Over the following nine months the programme offered regular meetings, practical advice and support to help them address specific challenges they are facing in their practice.

FUTURE ACTIVITY

25/26 will see Cement Fields continue to advance its position as a sector leader in organisational thinking, pioneering innovative pay structures for artists and employees, progressive governance models and our nomadic organisation model. We will continue to respond to the complex challenges facing artists, creative sector employees and communities, in particular constantly evolving environment and social injustices.

Through ***EDG*** and ***WoD***, and further programmes including a counter-mapping project with students in North Kent, we will continue our approach to create experiential learning environments which critically examine North Kent's industrial heritage, particularly the social, environmental, and colonial legacies.

We will continue to explore what a new ***Intertidal Allotment*** might look like on the shores of Sheppey and deliver our national large scale commission ***Sea Like a Mirror***. Simone Kenyon will present the new ritual for Sheppey in the summer of 2025.

CEMENT FIELDS

TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2025

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We will continue to explore what a new *Intertidal Allotment* might look like on the shores of Sheppey and deliver our national large scale commission *Sea Like a Mirror*. Simone Kenyon will present the new ritual for Sheppey in the summer of 2025.

The first year of *Foundations* will come to an end and, based on our learning, we are planning to continue the programme in a new form. We hope to continue our collaborative dialogue with Floating University Berlin and explore notions of hybrid-infrastructure.

Financial Review

Income and expenditure were as anticipated. Income in 2024/25 was £686,408 (2023/24 £410,692) and expenditure was £623,683 (2023/24 £397,828)

Key funding partners in 2024/25 were Arts Council England (through the National Portfolio, and National Lottery Project Grants); Colyer-Fergusson Charitable Trust, Heritage Lottery Fund, Freelands Foundation, Ebbsfleet Development Corporation, Goethe Institute and Ideas Test.

Projects continued in 2024/2025 with funding from National Lottery Heritage Fund.

NPO Funding

2024/2025 was the second year of Cement Fields' NPO funding agreement which previously ran to 2026, but which has been extended one year. Cement Fields' current level of funding throughout the agreement is of £244,416 a year

Reserves Policy

The trustees have set a reserves policy which requires reserves be maintained at a level which ensures that Cement Fields' core activity could continue during a period of unforeseen difficulty; and a proportion of reserves be maintained in a readily realisable form. The calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle. It takes into account: risks associated with income and expenditure streams; planned activity level; and organisational commitments. This level of unrestricted designated reserve was set by the trustees at £40,000 in April 2024. Unrestricted general reserves position at 31 March 2025 was £106,633.

As at 31 March 2025 Cement Field's restricted reserves position was £87,780

CEMENT FIELDS

TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees, who are also the directors of Cement Fields for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select the most suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on a going concern basis unless it is not appropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed on behalf of the board:



C J Mitchell

Treasurer and Trustee

Date: 5th November 2025

CEMENT FIELDS

INDEPENDENT EXAMINERS REPORT

FOR THE YEAR ENDED 31 MARCH 2025

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2025.

Responsibilities and basis of report

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent examiner's statement

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with the relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Lucy A Poleykett
Chartered Accountant (ICAEW)
Date: 5th November 2025

CEMENT FIELDS

STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure Account)

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 31.03.25 £	Total Funds 31.03.24 £
INCOME FROM:					
Grants and Donations	2	244,416	441,800	686,216	409,716
Other income		192	-	192	976
Total		244,608	441,800	686,408	410,692
EXPENDITURE ON:					
Charitable Activities		224,925	398,758	623,683	397,828
Total	3	224,925	398,758	623,683	397,828
Net (expenditure)/income for the year		19,683	43,042	62,725	12,864
Gross transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS AFTER TRANSFERS		19,683	43,042	62,725	12,864
RECONCILIATION OF FUNDS					
Balance brought forward		86,950	44,738	131,688	118,824
Balance carried forward		106,633	87,780	194,413	131,688

The statement of financial activities includes all gains and losses recognised in the two years.

All amounts relate to continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CEMENT FIELDS**BALANCE SHEET****AT 31 MARCH 2025**

		31.03.25		31.03.24	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible fixed assets	5		-		-
CURRENT ASSETS					
Debtors	6	100		3,000	
Cash at bank and in hand		197,613		132,867	
		<u>197,713</u>		<u>135,867</u>	
CREDITORS: amounts falling due within one year	7	(3,300)		(4,179)	
NET CURRENT ASSETS/(LIABILITIES)			<u>194,413</u>		<u>131,688</u>
TOTAL NET ASSETS			<u>194,413</u>		<u>131,688</u>
Represented by:					
Unrestricted general funds					
Free reserves		106,633		86,950	
Designated funds		<u>-</u>		<u>-</u>	
			106,633		86,950
Restricted income funds	8		<u>87,780</u>		<u>44,738</u>
	9		<u>194,413</u>		<u>131,688</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

For the year ended 31 March 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 5th November 2025

**C J Mitchell**

Treasurer and Trustee

CEMENT FIELDS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting Policies

Charity information

Cement Fields (the charitable company) is a private company limited by guarantee, incorporated in England and Wales. The charitable company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the charitable company on winding up such amounts as may be required not exceeding £10.

Accounting convention

The financial statements have been prepared in accordance with the charitable company's memorandum and articles of association, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice – Accounting and Reporting by Charities (SORP (FRS102), second edition issued in January 2019)", the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Cement Fields 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).

Going concern

At the time of approving the financial statements and in the light of the ongoing Covid-19 pandemic, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Grants of a general nature that are not conditional on delivering certain levels of service are included in donations and legacies.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

CEMENT FIELDS

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting Policies (continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for its expenditure. All costs have been directly attributed or proportionally charged to the functional categories of resources expended in the SOFA. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Expenditure on charitable activities comprises the costs of artistic activities. These costs are classified as direct charitable expenses.

Governance costs comprise costs related to the governance of the charity, to allow it to operate and to generate information for public accountability. Direct costs will include independent examination fees, legal advice and costs of trustees' meetings.

All remaining costs are classified as support costs. Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office and admin costs and supporting marketing costs which are allocated in accordance with budgeted allocations of the relevant expenses to the charitable activity concerned in accordance with funding applications submitted.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Taxation

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

Tangible Fixed Assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Computer Equipment: 50% Straight line

CEMENT FIELDS

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2025

2	GRANTS AND DONATIONS	31.03.25	31.03.24
		£	£
	Unrestricted:		
	Grants	244,416	244,416
	Donations	-	2,000
	Total unrestricted	246,416	246,416
	Restricted:		
	Grants	441,800	163,300
	Total restricted	441,800	163,300
	Total grants and donations	686,216	409,716

3 ANALYSIS OF EXPENDITURE

2025

	Direct Costs £	Support Costs £	Total Costs £
Charitable activities:			
Arts, Community & Education	493,841	129,842	623,683
Total	493,841	129,842	623,683
Analysis by fund			
Unrestricted funds	96,653	128,272	224,925
Restricted funds	397,188	1,570	398,758
	493,841	129,842	623,683

2024

	Direct Costs £	Support Costs £	Total Costs £
Charitable activities:			
Art & Comm & Education	217,579	180,249	397,828
Total	217,579	180,249	397,828
Analysis by fund			
Unrestricted funds	15,951	179,285	195,236
Restricted funds	201,628	964	202,592
	217,579	180,249	397,828

CEMENT FIELDS

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2025

ANALYSIS OF EXPENDITURE (continued)

Governance and support costs can be further analysed as follows:

Governance:	31.03.25	31.03.24
	£	£
Accountancy & independent examination	3,300	3,300
Management	101,354	150,236
Insurance	8,754	6,405
Administrative overheads	16,434	20,308
Governance costs	3,300	3,300
Total	129,842	180,249

4 SALARIES AND WAGES

During the year the average number of employees was 5 (2024: 5)

	31.03.25	31.03.24
	£	£
Salaries	173,355	171,906
Social Security costs	12,176	12,187
Pension	4,198	4,745
Total	189,729	188,838

No trustees were reimbursed expenses during the year (2023/24 £Nil).

5 TANGIBLE FIXED ASSETS

	Computer Equipment	Total
	£	£
Cost or valuation		
Cost b/d	1,844	1,844
At 31 March 2025	1,844	1,844
Depreciation		
Accumulated depreciation b/d	1,844	1,844
Charge for the year	-	-
At 31 March 2025	-	-
Net Book Value At 31 March 2025	-	-

CEMENT FIELDS

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2025

6 DEBTORS & OTHER ASSETS	31.03.25 £	31.03.24 £
Trade debtors	100	3,000
	<u>100</u>	<u>3,000</u>

7 CREDITORS (AMOUNTS FALLING DUE WITHIN ONE YEAR)	31.03.25 £	31.03.24 £
Other creditors	-	879
Accruals and deferred income	3,300	3,300
	<u>3,300</u>	<u>4,179</u>

8 MOVEMENT IN FUNDS

	1/4/24 Opening	Incoming Resources	Resources expended	Transfers	31/3/25 Closing
Restricted funds:					
Ebbsfleet Project	3,795	27,500	(31,295)	-	-
Ebbsfleet Citizen Archive	22,775	49,250	(72,025)	-	-
Cultural Bridge	3,200	-	(3,200)	-	-
From Other Gardens	6,213	-	(5,992)	-	221
Major 1: Intertidal Allot	(5,848)	64,878	(50,204)	-	8,826
Ways of Making	14,603	20,000	(19,917)	-	14,686
Ebbsfleet Project – Phase 2	-	20,000	(15,287)	-	4,713
New Rituals	-	4,187	(4,187)	-	-
Food Futures	-	10,865	(10,865)	-	-
RNLI	-	245,120	(185,786)	-	59,334
Total	44,738	441,800	(398,758)	-	87,780
Unrestricted general funds	86,950	244,608	(224,925)	-	106,633
Total funds	131,688	686,408	(397,828)	-	194,413

CEMENT FIELDS

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2025

8 PURPOSES AND RESTRICTIONS IN FUNDS

Ebbsfleet Project (This Must Be the Place) was a co-design project imagining possibilities in the Ebbsfleet Garden City with its young people and other communities. It was funded by:

ACE (National Lottery Project Grants) - funds support the learning project in Ebbsfleet Garden City (This Must Be the Place), working with artists and young people

Ebbsfleet Development Corporation - funds support the learning project

DCMS - funds through Creative Estuary's Cultural Development Fund allowed inclusion of creative projects developed in Ebbsfleet to be presented in the Estuary Festival.

Paul Hamlyn Foundation – in earlier stages of the project funds delivered a film (We chose the earth) with artists working in secondary schools in Northfleet, as part of our wider work in Ebbsfleet Garden City.

Ebbsfleet Phase 2 - Following completion of This Must Be the Place, our work in Ebbsfleet is planned to continue for the next two years, working with an Ebbsfleet Design Group, made up of young people from the Ebbsfleet Area. This phase of work will be supported by Ebbsfleet Development Corporation.

Ebbsfleet Citizen Archive was supported by Heritage Lottery Fund and develops from our previous work in Ebbsfleet, to produce a collaborative physical and online archive exploring the area through creative and collaborative cultural activity.

Cultural Bridge, was a partnership between Cement Fields and Floating University Berlin, funded by Goethe Institute as a collaborative residency programme. It featured online reading group and reciprocal in-person 'Labs' in Berlin and North Kent, hosted alongside invited artists and community groups.

From Other Gardens is funded by Freelands Foundation. From Other Gardens was an exchange between an artist, Shepherd Manyika, and an art teacher, Hannah Rennie, as they worked together to reimagine art-making in the classroom. Cement Fields continues to distribute insights and a teaching 'resource' to other creatives and teacher-practitioners in North Kent.

Intertidal Allotment develops a new community allotment on the north coast of Sheppey as a functional artwork that will span the intertidal zone. Cement Fields is working with artist Andy Merritt, to deliver project management and curatorial support. The project's major funder is the National Lottery Climate Action Fund.

Ways of Making, is funded by Colyer Fergusson Charitable Trust. We have been working in partnership with Medway Youth Service to deliver bespoke, specialist creative support for young people Not in Education, Employment or Training (ie designated as 'NEET'), through 1:1 mentoring and sessions to build skills & confidence.

New Rituals is a project to be delivered alongside Intertidal Allotment in Sheppey, whereby the artist Simone Kenyon will work to develop new rituals engaging the community of Sheppey in the processes of coastal food production and seasonality and new expressions of identity. In this period New Rituals was funded by Historic England.

Food Futures was an artist-led research project to develop creative responses to inform Medway Council's food strategy. The artist Cherry Truluck worked with local farmers and food activists, Medway African and Caribbean Association, the Sunlight Centre Wellbeing Café, and the visiting arts organisation Floating (see the Cultural Bridge Project above) to develop a themed discussion feast and produce a publication entitled 'the end is the beginning (is the end is the beginning...)' informing the strategy. It was funded by University of Greenwich.

RNLI - We were successful in our application to Arts Council England for a major project to celebrate the bicentenary of the RNLI. We will lead the project – Sea Like a Mirror – in partnership with the RNLI and delivery partners in four coastal English locations, developing a film and micro-commissions to tour to six locations (those of our partners and two North Kent locations) in the summer of 2025.

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2025

9 FUND BALANCES

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 March 2025 are represented by:			
Net assets	106,633	87,780	194,413
	106,633	87,780	194,413
Fund balance at 31 March 2024 are represented by:			
Net assets	86,950	44,738	131,688
	86,950	44,738	131,688

10 RELATED PARTIES

There were no related party transactions for the year ended 31 March 2025 (2024: £Nil)

Cement Fields

England & Wales - Charity number 1122498

Accounts

CEMENT FIELDS

Charity No. 1122498

Company No. 6272178

Trustees' Report and Unaudited Accounts

31 March 2024

CEMENT FIELDS

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 6272178

Charity No. 1122498

Registered Office

Cement Fields,
Suite 145, Dragon Coworking
7-8 New Road Avenue
Chatham
Kent
ME4 6BB

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

Andrew Malone - resigned as Chair and Trustee 7 March 2024

Jane Pitt – appointed as Chair 7 March 2024

Rachel Wyndham Wincott – Treasurer resigned as Treasurer and Trustee 20 November 2023

C J Mitchell - appointed as Treasurer and Trustee 25 November 2023

Amanda Jones resigned 12 February 2024

Lydia Brockless

Donald Hyslop

Nicola Triscott

Steffi Klenz - appointed 1 December 2023

Jennifer Lewandowski - appointed 25 November 2023

Secretary

John Hartley

Accountants:

Wyatts Partnership Ltd
Accountants & Tax Advisors
247 Church Street
London N16 9HP

Independent Examiner

L A Poleykett: ACA (ICAEW)

CEMENT FIELDS

TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006 present their report with the unaudited financial statements of the charity for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice – Accounting and Reporting by Charities (SORP (FRS102), second edition issued in January 2019)".

OBJECTIVES AND ACTIVITIES

The objects ("the Objects") of the charity are to act for the general benefit of the public in such a manner as may be charitable and in particular but not so as to limit the generality of the foregoing:

The provision of arts and education projects, including but not limited to Arts presentations in North Kent

The promotion of all forms of artistic activities including but not limited to exhibitions of all forms of art performance in the areas of drama music visual arts dance film video performance and literature and the provision of teaching training and advice in such areas

The promotion of education by the provision of facilities information and teaching for members of the public

Such other charitable purposes related to the above or of any other kind as the trustees in their absolute discretion think fit.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 7 June 2007, as subsequently amended by special resolutions dated 9 April 2018 and 28 August 2019. It is registered as a charity with the Charity Commission. The trustees have the power to admit any person to membership and also have the power to remove members. There are currently se trustees/ members of the charity, each of whom agrees to contribute a sum not exceeding £1 in the event of the charity being wound up

Appointment of Trustees and Board Development

New Trustees are inducted and given training appropriate to their knowledge and ability. Conflicts of interest are registered during Board meetings.

CEMENT FIELDS

TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2024

Risk Management

Having transitioned with to working with a new director, the key organisational risks are:

Financial - raising income through trusts and foundations under increased competition, mitigated through ongoing applications to diversified sources of funding and quarterly reporting of management accounts, balance sheet and cash flow forecast to trustees and our main funder (ACE).

Governance - loss of board members, mitigated through developing current board and maintaining strong networks to recruit new trustees when needed.

Operational: loss of key staff and provision of sufficient operational capacity, mitigated by careful and realistic project planning and retaining flexibility in project scope.

Programmatic: maintaining high quality, experimental programme under increased costs and uncertainty of public funding and increased partnerships and delivery.

External: from competitive environment for funding and political changes in North Kent area, mitigated by strong intelligence of strategic regional priorities through networks and board intelligence.

Throughout this year, our key funder Arts Council England rated Cement Fields' risk as Minor (6 on a scale of 1-11 where 2-6 is minor), although noting a slightly higher risk due to leadership transition than the previous year (where they rated the organisation 5 on the same scale).

ACHIEVEMENTS AND PERFORMANCE

During the year we have delivered over 100 events and activities across North Kent with 2500 participants involved in workshops, screenings, walks and learning sessions tailored to the context and outlook of the people we work with. We have exhibited the work we have co-developed with audiences in North Kent in high visibility locations with over 600,000 attendees and have shared our work with 1700 festival attendees. Key programme areas included the following:

This Must Be the Place, our collaborative place-making project with young people, in Ebbsfleet Garden City has been drawing towards its completion. The project is due to be completed shortly after the end of the financial year. Over the past year, we have worked with a range of young people from the area to produce exhibitions at Ebbsfleet Academy and North Kent College Ebbsfleet International Station, Bluewater & Gravesham Arts Centre, Gravesend Library as well as holiday labs, work placements, Bluewater artist residencies, public parades, poetry workshops, and webinars with professionals and peer organisations, the programme has inform Ebbsfleet cultural strategy, provided bursaries for 2 participants to attend RIBA workshops during the Easter break and provided a Bronze Arts Award programme at Ebbsfleet Academy (for 20 Year 9 students).

Charlotte Ginsborg has undertaken her participatory film commission which was launched at the Woodville Theatre in Gravesend alongside our Conference sharing best practice and lessons from the programme. The film has been screened at multiple locations including festivals, community locations and Ebbsfleet International station.

Ebbsfleet Citizen Archive, is a community-led project capturing and preserving the varied stories and histories of the people and places of Ebbsfleet, Greenhithe, Swanscombe, and Northfleet, as the area goes through a significant moment of change. Co-created by artists, historians and residents, the dual digital and physical archive will bring local people together to explore Ebbsfleet's unique historic and contemporary identity through objects, sounds, videos and photographs, collected by and from residents past, present and future. Alongside the online archive an Ebbsfleet Handbook is being co-produced, by the artist Lu Williams and participants. The handbook will be distributed to new residents. The online archive was launched at <https://cementfields.org/projects/ebbsfleet-citizen-archive/> with Exhibitions at Dartford Library, Gravesend Library and Kent Archives for May.

Exploring potential for a **North Kent Festival** of visual arts planned for 2025, building on the legacy of Whitstable Biennale and Estuary 21. We continue to research how this would operate and be delivered strategically in the region. We have confirmed our co-commissioning for the project Open Road, a series of moving image-based commissions exploring the legacy of the Canterbury Tales through contemporary contexts and delivered in locations relevant to the pilgrims route through North Kent to Canterbury. Partners include FLAMIN, Forma, Film and Video Umbrella and Three Rivers, Bexley. A conversation has been started with artist Dan Guthie towards R&D for the commission.

We launched **Ways of Making**, our programme exploring place and identity in North Kent, with young people Not in Employment, Education or Training (NEET). The first 10 sessions of the 19-week programme involving lead artist, Savinder Bual, Guest Speakers and a field trip for a riso and screenprinting workshop.

For our work with **North Kent Schools (and Universities in Kent / SE England)** we have brokered relationships between 20 schools and 30 artists to deliver sessions to ~1000 students, delivered practical module on contextual practice to UCA students, artists talks to 5 schools for 100 GCSE/6th form pupils and sustained workshops with 50 pupils following on from other activity in our programme. We are continuing to develop our relationship with UCA and OSE and strategic partnership with Royal Opera House Bridge LV21 and LCEPs in Medway, Swale, Dartford & Gravesham. The Freelands Foundation-funded project 'From Other Gardens' with artist (Shepherd Manyika) and teacher (Hannah Rennie of Highsted Grammar) worked with 155 students to explore the dynamics, practicalities and theories of radical creative practice in the classroom. The project will result in a 'resource' consisting of an inspirational deck of cards that can be configured or deployed in various ways to stimulate ideas and solutions. We continue planning for initial workshops as part of 'Still Waters' - a commission for artist Cherelle Sappleton to work with young people in-schools to explore their relationship to water and mental health. Other workshops with young people took place in late March as part of the Intertidal Allotment, both based in Sheppey. Both were facilitated by Ned Suesat-Williams, co-Director of the Crab Museum. One was the Art Squad, a youth group run by Sheppey Matters - 9 young people attended. The other was the Sheppey Sea Cadets, where 27 young people were engaged.

We are developing our **Long-Term Commissions**, which develop sustained relationships with communities. Intertidal Allotment, will work closely with participants from Sheppey Horticultural Society to develop an innovative, practical and proactive work in the intertidal zone in Sheppey. Initial events have launched participatory activity and we have been successful to the National Lottery's Climate Action Fund to support the allotment prototype over 18 months from March 2024.

CEMENT FIELDS

TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2024

Planning for our RNLI project has brought in national partners including Newlyn Gallery, Super Culture, Norfolk and Norwich Festival, NELincs Council and its delivery partner Eastmarsh United. We have identified artists Peake Morison to deliver the commission, funded by a successful National Significant Project grant from ACE.

Following her successful application to Jerwood New Work Fund, we are continuing to support the next iteration of Anna-Maria's 'The Funnest Room' in an advisory capacity as part of our **Artist Mentoring**. We met with AM's lead partner, Artsadmin, to discuss how we will continue to support the project as it progresses to delivery in 2024. In light of their unsuccessful application to Jerwood New Work Fund, we have been supporting Sarah Craske to develop relationships with national partners who can support the delivery of the next iteration of 'An Eco Hauntology' and we have successfully facilitated an agreement with Ironbridge Gorge Museums to host the project in 2024 (pending funding). Following other unsuccessful applications for this strand of work we continue to develop plans for a bespoke artist/creative practice development centred programme.

We have begun scoping **short term projects** exploring place and testing future opportunity. These include: a R&D residency with Jerome Ellis and Dysfluency to look at speech disfluency/disabled speech, blackness, and relationships/connections to water. In partnership with Berlin-based organisation Floating e.V. we have been awarded a grant to the Cultural Bridge fund for a peer-to-peer exchange programme between our two organisations in 2024. The funding will support reciprocal exchange visits by staff from each org to look at how we use care and hospitality to engage communities in our socially engaged work. Between January and March, in collaboration with Fieldnotes we published a series of 3 audio broadcasts via Resonance FM. In March we launched Phil Coy's film, 'Grit' at an event in Chatham Historic Dockyard. We had 25 people in attendance for the launch and the work will now tour to other venues.

CEMENT FIELDS

TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2024

Financial Review

Income and expenditure were as anticipated. Income in 2023/24 was £410,692 (2022/23 £314,438) and expenditure was £397,828 (2022/23 £515,859)

Key funding partners in 2023/24 were Arts Council England (through the National Portfolio, and National Lottery Project Grants); Colyer-Fergusson Charitable Trust, Freelands Foundation, Ebbsfleet Development Corporation, Goethe Institute, Ideas Test, as well as partnership income from University of Kent.

Projects continued in 2023/2024 with funding from National Lottery Heritage Fund.

Reserves Policy

The trustees have set a reserves policy which requires reserves be maintained at a level which ensures that Cement Fields' core activity could continue during a period of unforeseen difficulty; and a proportion of reserves be maintained in a readily realisable form. The calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle. It takes into account: risks associated with income and expenditure streams; planned activity level; and organisational commitments. This level of unrestricted designated reserve was set by the trustees at £40,000 in April 2024. Unrestricted general reserves position at 31 March 2024 was £46,950.

As at 31 March 2024 Cement Field's restricted reserves position was £44,738

CEMENT FIELDS

TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees, who are also the directors of Cement Fields for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select the most suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on a going concern basis unless it is not appropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed on behalf of the board:

A handwritten signature in black ink, appearing to read 'Jane Pitt', followed by a large, stylized circular flourish.

Jane Pitt

Chair of the Board

Date: 23 September 2024

CEMENT FIELDS

INDEPENDENT EXAMINERS REPORT

FOR THE YEAR ENDED 31 MARCH 2024

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2024.

Responsibilities and basis of report

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent examiner's statement

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with the relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Lucy A Poleykett
Chartered Accountant (ICAEW)
23 September 2024

CEMENT FIELDS

STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure Account)

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 31.03.24 £	Total Funds 31.03.23 £
INCOME FROM:					
Grants and Donations	2	246,416	163,300	409,716	311,731
Other income		676	300	976	2,707
Total		247,092	163,600	410,692	314,438
EXPENDITURE ON:					
Charitable Activities		195,236	202,592	397,828	515,859
Total	3	195,236	202,592	397,828	515,859
Net (expenditure)/income for the year		51,856	(38,992)	12,864	(201,421)
Gross transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS AFTER TRANSFERS		51,856	(38,992)	12,864	(201,421)
RECONCILIATION OF FUNDS					
Balance brought forward		35,094	83,730	118,824	320,246
Balance carried forward		86,950	44,738	131,688	118,824

The statement of financial activities includes all gains and losses recognised in the two years.

All amounts relate to continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CEMENT FIELDS

BALANCE SHEET

AT 31 MARCH 2024

		31.03.24		31.03.23	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible fixed assets	5		-		-
CURRENT ASSETS					
Debtors	6	3,000		2,542	
Cash at bank and in hand		132,867		119,788	
		<u>135,867</u>		<u>122,330</u>	
CREDITORS: amounts falling due within one year	7	<u>(4,179)</u>		<u>(3,506)</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>131,688</u>		<u>118,824</u>
TOTAL NET ASSETS			<u>131,688</u>		<u>118,824</u>
Represented by:					
Unrestricted general funds	9				
Free reserves		86,950		35,094	
Designated funds		<u>-</u>		<u>-</u>	
			86,950		35,094
Restricted income funds	8		<u>44,738</u>		<u>83,730</u>
			<u>131,688</u>		<u>118,824</u>

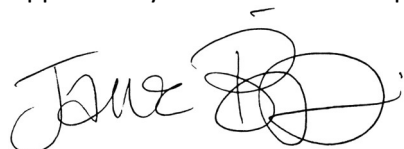
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

For the year ended 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 23 September 2024.



Jane Pitt
Chair of the Board

1 Accounting Policies

Charity information

Cement Fields (the charitable company) is a private company limited by guarantee, incorporated in England and Wales. The charitable company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the charitable company on winding up such amounts as may be required not exceeding £10.

Accounting convention

The financial statements have been prepared in accordance with the charitable company's memorandum and articles of association, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice – Accounting and Reporting by Charities (SORP (FRS102), second edition issued in January 2019)", the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Cement Fields 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).

Going concern

At the time of approving the financial statements and in the light of the ongoing Covid-19 pandemic, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Grants of a general nature that are not conditional on delivering certain levels of service are included in donations and legacies.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

1 Accounting Policies (continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for its expenditure. All costs have been directly attributed or proportionally charged to the functional categories of resources expended in the SOFA. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Expenditure on charitable activities comprises the costs of artistic activities. These costs are classified as direct charitable expenses.

Governance costs comprise costs related to the governance of the charity, to allow it to operate and to generate information for public accountability. Direct costs will include independent examination fees, legal advice and costs of trustees' meetings.

All remaining costs are classified as support costs. Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office and admin costs and supporting marketing costs which are allocated in accordance with budgeted allocations of the relevant expenses to the charitable activity concerned in accordance with funding applications submitted.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Taxation

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

Tangible Fixed Assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Computer Equipment: 50% Straight line

CEMENT FIELDS

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

2	GRANTS AND DONATIONS	31.03.24	31.03.23
		£	£
	Unrestricted:		
	Grants	244,416	245,766
	Donations	2,000	2,000
	Total unrestricted	246,416	247,766
	Restricted:		
	Grants	163,300	63,965
	Total restricted	163,300	63,965
	Total grants and donations	409,716	311,731

3 ANALYSIS OF EXPENDITURE

2024

	Direct Costs £	Support Costs £	Total Costs £
Charitable activities:			
Arts, Community & Education	217,579	180,249	397,828
Total	217,579	180,249	397,828
Analysis by fund			
Unrestricted funds	15,951	179,285	195,236
Restricted funds	201,628	964	202,592
	217,579	180,249	397,828

2023

	Direct Costs £	Support Costs £	Total Costs £
Charitable activities:			
Art & Comm & Education	338,000	177,859	515,859
Total	338,000	177,859	515,859
Analysis by fund			
Unrestricted funds	200,655	169,219	369,874
Restricted funds	137,345	8,640	145,985
	338,000	177,859	515,859

CEMENT FIELDS

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

ANALYSIS OF EXPENDITURE (continued)

Governance and support costs can be further analysed as follows:

Governance:	31.03.24	31.03.23
	£	£
Accountancy & independent examination	3,300	3,039
Management	150,236	131,339
Insurance	6,405	5,653
Administrative overheads	20,308	37,828
Governance costs	3,300	3,039
Total	180,249	177,859

4 SALARIES AND WAGES

During the year the average number of employees was 5 (2023: 3)

	31.03.24	31.03.23
	£	£
Salaries	171,906	119,524
Social Security costs	12,187	8,365
Pension	4,745	3,450
Total	188,838	131,339

No trustees were reimbursed expenses during the year (2022/23 £Nil).

5 TANGIBLE FIXED ASSETS

	Computer Equipment	Total
	£	£
Cost or valuation		
Cost b/d	1,844	1,844
At 31 March 2024	1,844	1,844
Depreciation		
Accumulated depreciation b/d	1,844	1,844
Charge for the year	922	922
At 31 March 2024	-	-
Net Book Value At 31 March 2024	-	-

CEMENT FIELDS

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

6	DEBTORS & OTHER ASSETS	31.03.24 £	31.03.23 £
	Trade debtors	3,000	2,542
		3,000	2,542

7	CREDITORS (AMOUNTS FALLING DUE WITHIN ONE YEAR)	31.03.24 £	31.03.23 £
	Other creditors	879	467
	Accruals and deferred income	3,300	3,039
		4,179	3,506

8 MOVEMENT IN FUNDS

	1/4/23 Opening	Incoming Resources	Resources expended	Transfers	31/3/24 Closing
Restricted funds:					
Estuary	1,812	-	(1,812)	-	-
Ebbfleet Project	81,918	120,300	(149,173)	(49,250)	3,795
Ebbfleet Citizen Archive			(26,475)	49,250	22,775
Cultural Bridge	-	3,200	-	-	3,200
From Other Gardens	-	16,600	(10,387)	-	6,213
Major 1: Intertidal Allot	-	3,500	(9,348)	-	(5,848)
Ways of Making	-	20,000	(5,397)	-	14,603
Total	83,730	163,600	(202,592)	-	44,738
Unrestricted general funds	35,094	247,092	(195,236)	-	86,950
Total funds	118,824	410,692	(397,828)	-	131,688

8 PURPOSES AND RESTRICTIONS IN FUNDS

Ebbsfleet Project (This Must Be the Place) is a co-design project imagining possibilities in the Ebbsfleet Garden City with its young people and other communities. It is funded by:

ACE (National Lottery Project Grants) - funds support the learning project in Ebbsfleet Garden City (This Must Be the Place), working with artists and young people

Ebbsfleet Development Corporation - funds support the learning project

DCMS - funds through Creative Estuary's Cultural Development Fund allowed inclusion of creative projects developed in Ebbsfleet to be presented in the Estuary Festival.

Paul Hamlyn Foundation – in earlier stages of the project funds delivered a film (We chose the earth) with artists working in secondary schools in Northfleet, as part of our wider work in Ebbsfleet Garden City.

Ebbsfleet Citizen Archive is supported by Heritage Lottery Fund and develops from our previous work in Ebbsfleet, to produce a collaborative physical and online archive exploring the area through creative and collaborative cultural activity.

Cultural Bridge, a partnership between Cement Fields and Floating University Berlin, funded by Goethe Institute is a collaborative residency programme. It features online reading group and reciprocal in-person 'Labs' in Berlin and North Kent, hosted alongside invited artists and community groups. It will build experience, contacts and intelligence exploring how care and hospitality can provide successful ways to connect with communities

From Other Gardens is funded by Freelands Foundation. From Other Gardens is an exchange between an artist, Shepherd Manyika, and an art teacher, Hannah Rennie, as they work together to reimagine art-making in the classroom and produce and distribute insights and a 'resource' for other creatives and teacher-practitioners in North Kent.

Intertidal Allotment develops a new community allotment on the north coast of Sheppey as a functional artwork that will span the intertidal zone. Cement Fields will work with artist Andy Merritt, who is in receipt of an Arts Council England project grant, and for which we will deliver project management and curatorial support. Cement Fields has also received confirmation of additional future funding from Climate Action Fund, due after April 2024.

Ways of Making, is funded by Colyer Fergusson Charitable Trust. We have been working in partnership with Medway Youth Service to deliver bespoke, specialist creative support for young people Not in Education, Employment or Training (ie designated as 'NEET'), through 1:1 mentoring and sessions to build skills & confidence.

CEMENT FIELDS

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

9 FUND BALANCES

Fund balances at 31 March 2024 are represented by:

	Unrestricted Funds £	Restricted Funds £	Total £
Net assets	86,950	44,738	131,688
	86,950	44,738	131,688

Fund balance at 31 March 2023 are represented by:

Net assets	35,094	83,730	118,824
	35,094	83,730	118,824

10 RELATED PARTIES

There were no related party transactions for the year ended 31 March 2024 (2023: £Nil)

Cement Fields

England & Wales - Charity number 1122498

Accounts

CEMENT FIELDS

Charity No. 1122498

Company No. 6272178

Trustees' Report and Unaudited Accounts

31 March 2023

CEMENT FIELDS

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 6272178

Charity No. 1122498

Registered Office

School Of Arts
Jarman Building
University of Kent
Canterbury
CT2 7UG

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

Andrew Malone - Chair
Mel Alcock - Deputy Chair **resigned** 18 March 2023
Rachel Wyndham Wincott - Treasurer
Amanda Jones
Jane Pitt
Lydia Brockless **appointed** 27th March 2023
Donald Hyslop **appointed** 27th March 2023
Nicola Triscott **appointed** 27th March 2023

Accountants:

Wyatts Partnership Ltd
Accountants & Tax Advisors
247 Church Street
London N16 9HP

Independent Examiner

L A Poleykett: ACA (ICAEW)

CEMENT FIELDS

TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006 present their report with the unaudited financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice – Accounting and Reporting by Charities (SORP (FRS102), second edition issued in January 2019)".

OBJECTIVES AND ACTIVITIES

The objects ("the Objects") of the charity are to act for the general benefit of the public in such a manner as may be charitable and in particular but not so as to limit the generality of the foregoing:

The provision of arts and education projects, including but not limited to a biennial festival held in Whitstable and surrounding area

The promotion of all forms of artistic activities including but not limited to exhibitions of all forms of art performance in the areas of drama music visual arts dance film video performance and literature and the provision of teaching training and advice in such areas

The promotion of education by the provision of facilities information and teaching for members of the public

Such other charitable purposes related to the above or of any other kind as the trustees in their absolute discretion think fit.

On 19th December the board passed a resolution to amend the wording of one of the Charities Objects as follows

From THE PROVISION OF ARTS AND EDUCATION PROJECTS, INCLUDING BUT NOT LIMITED TO A BIENNIAL FESTIVAL HELD IN WHITSTABLE AND SURROUNDING AREA

To THE PROVISION OF ARTS AND EDUCATION PROJECTS, INCLUDING BUT NOT LIMITED TO ARTS PRESENTATIONS IN NORTH KENT AND SURROUNDING AREA

Other objects remain unchanged. The Area of Benefit was amended accordingly:

From WHITSTABLE AND THE SURROUNDING AREA.

To NORTH KENT AND THE THAMES ESTUARY

CEMENT FIELDS

TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 7 June 2007, as subsequently amended by special resolutions dated 9 April 2018 and 28 August 2019. It is registered as a charity with the Charity Commission. The trustees have the power to admit any person to membership and also have the power to remove members. There are currently seven trustees/ members of the charity, each of whom agrees to contribute a sum not exceeding £1 in the event of the charity being wound up.

Appointment of Trustees and Board Development

New Trustees are inducted and given training appropriate to their knowledge and ability. Conflicts of interest are registered during Board meetings.

Risk Management

The key risks to the organisation are: Financial - raising income through trusts and foundations under increased competition; Strategic and Reputational - maintaining high quality, experimental programme under increased costs and uncertainty of public funding and increased partnerships and delivery. The Board and Senior Management team are focussed on the financial and strategic risk while the reputational risk is mitigated through the programme as outlined in this report. Cement Fields maintains a risk register, reviewed as a standing item at board meetings and report management accounts, balance sheet and 12 month cash flow forecast at quarterly board meetings, copying documents to Arts Council England, our major funder. On 19/05/2022, key funder Arts Council England rated Cement Fields' risk as Minor (5 on a scale of 1-11 where 2-6 is minor).

ACHIEVEMENTS AND PERFORMANCE

Our charitable activities have benefited audiences of over 63,000 during Whitstable Biennale 2022 and an estimated 93,000 online interactions. Our dedicated website attracts between 1,000 and 5,000 visitor website sessions monthly and we maintain 1600 social media subscribers.

Activity with schools and young people has involved engagement with 8 schools and 2 Higher Education partners, formal learning and informal learning for over 900 attendees. We have also engaged with Libraries, museums, 2 LCEPs and health/wellbeing organisations. Key Activity areas included the following

Whitstable Biennale

Cement Fields welcomed visitors to the 10th and final edition of Whitstable Biennale to discover works by 14 exciting early-career artists. Our plans were significantly disrupted by a fire destroying a venue we had leased from Canterbury Council two weeks before opening. However, with the good will of our partners and supporters and the hard work of the team we were able to rearrange our plans at very late notice and show all of the works we had planned except one. The event was enjoyed by 63,000 visitors. Press highlights included regional coverage and multiple positive reviews in national arts publications.

CEMENT FIELDS

TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2023

Jerwood Artist Attachments

We successfully concluded our Jerwood WB Artist Attachments programme with Anna-Maria Nabirye, nnull, and Sarah Craske, who also presented work at Whitstable Biennale.

We Chose the Earth

Cement Fields previewed a film that was produced through a sustained project with early-career artist duo Webb-Ellis working with secondary school students at Northfleet Technical College and Northfleet School for Girls. The artists and young people collectively re-imagined ways of being - and learning - together through the methods of philosophical enquiry, radical listening, dance, movement, and film making resulting in workshops and a final film work *This Place is a Message*, which was shown in Ebbsfleet and during Whitstable Biennale. The programme is funded by Paul Hamlyn Foundation and Arts Council England

This Must Be the Place (Ebbsfleet Garden City)

This Must Be the Place, our long-term placemaking project in Ebbsfleet, uses arts and education activity to support participatory placemaking. The project has continued this year as follows:

- Cement Fields led site visits and artist-led workshops with local students at Ebbsfleet Academy and North Kent College responding to the plans for the new Garden City at Ebbsfleet. We also worked with North Kent College Art & Design and Media departments on designs for Ebbsfleet Garden City with designers and developers Define, Henley Camland and ECD.
- Week-long creative labs for young people were led by artist Harun Morrison and explored ideas for sustainable city planning.
- We supported young participant Precious Othieno to present our work at the Child in the City World Conference in Dublin.
- We launched Ebbsfleet Design Group which brings young people together with artists and designers to help imagine and work towards the new city, supported by a steering group of stakeholders.
- Filmmaker Charlotte Ginsborg was commissioned to produce a significant public art work with the communities of Ebbsfleet. Charlotte is working with young people and older residents to co-produce a film that will be shown in screenings locally and nationally.
- Our project *Poetry pool for the Garden City* is continuing to produce a series of short poetry works, written by young people with help of poet Dzifa Benson during workshops at schools. The poetry will be available for the Ebbsfleet Garden City developers and architects to use in the City's surfaces and designs and it will exist as a digital artwork for anyone to experience online as well as a permanent trail around the Ebbsfleet Garden City.

CEMENT FIELDS

TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2023

Estuary 2021 Festival

Final legacy activity that had been delayed from Estuary Festival due to COVID-19 was undertaken and artist Sadie Hennessy worked with over 70's in Gravesham to create their own commemorative tea set with a royal twist, celebrated with a tongue-in-cheek 1940's afternoon tea party.

Learning Offer

Our Learning Programme delivered activity in support of our charitable purpose as follows.

Through Whitstable Biennale:

- Artist tours for two secondary schools, one primary school, one FE College and one HE College
- Programme co-delivering a module on Context-based practice for year 2 students at UCA, with the outcome of 2 students presenting work in Whitstable Biennale satellite programme.
- An artist schools workshop with Alicia Raddage's *Worm Dance* with year 3 pupils at Whitstable Junior School.
- Production of a family learning pack.
- Leading a free family workshop at The Umbrella Centre.
- Developing a partnership with Kingston University Project Management MA, for students to project manage and deliver Ben Judd's artwork, *The Push and the Pull*.
- Production of a publication with Kingston University's experimental writing group *We Are Publication*.

Through Estuary Legacy works:

- Leading workshops with one secondary school and one primary school, exploring ways of teaching contemporary poetry in schools (following publication of *The Water Replies*, produced for Estuary Festival). This was supported with additional work with poets Dzifa Benson and Kat Francois.
- Creation of a podcast of dialogue between artist Marcus Coates and Will Tofts, RSPB Warden at Northward Hill on the Hoo Peninsula, developed from Marcus Coates' work *Our Time*. This will be shared with schools on Schools Collective.

CEMENT FIELDS

TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2023

PLANNED ACTIVITY

Cement Fields are delighted to have received funding from Arts Council England to continue as a National Portfolio Organisation for the period 2023-2026. In accordance with the associated funding agreement for that programme we are planning a programme of future activity including the following:

- Further Long Term Commissions in Gravesend and Medway developing sustained relationships with communities and leading to high quality art works, in addition to the current commission with Andy Merritt for an '*Intertidal Allotment*'
- Work with teachers, exploring radical artistic practice in the context of secondary schools.
- Development of a high profile visual arts festival/events in North Kent, building on legacy of Whitstable Biennale and Estuary festival in preparation for a new edition of the event in most relevant location. Initially this will involve pilot projects and partnership building.
- A programme of creative activity exploring place and identity in North Kent, with young people Not in Employment, Education or Training (NEETS), in partnership with Health Living Centres, Medway Youth Service and artist, Savinder Bual.
- Maximising mentoring possibilities of all our commissions, to help early career artists and those facing barriers to opportunity through their background or practice. Focussing on innovation, new practice, support for early career and under-represented practitioners.
- A joint commission The Open Road, with Film and Video Umbrella and Forma Arts and Media considering a contemporary reinterpretation of Chaucer's pilgrimage route from Southwark to Canterbury.
- Additional workshops with young people using Marcus Coates *Our Time* work.
- Further collaborations with North Kent Schools, and with Universities in Kent and SE England to strengthen regional cultural ecosystem, promote work experience/career pathways and engagement with creative industries

Ebbsfleet Citizen's Archive

Activity from this first phase of our work in Ebbsfleet has developed into a legacy project for which we have successfully secured £98,500 funding of support from Heritage Lottery Fund.

Ebbsfleet Citizens Archive will capture and preserve the varied stories and histories of the people and places of Ebbsfleet, Greenhithe, Swanscombe, and Northfleet, as they go through a significant moment of change. Co-created by artists, historians and residents, the dual digital and physical archive will bring local people together to explore Ebbsfleet's unique historic and contemporary identity through objects, sounds, videos and photographs, collected by and from residents past, present and future.

A team of local volunteer Citizen Archivists will work closely with artists, historians, and archivists to develop the expertise and knowledge needed to create an archive for the whole community. Existing local archives in Gravesend and Medway will introduce Citizen Archivists to the key skills of archiving, and a range of artists will work with them to explore different approaches to documenting the area and its stories.

Alongside the Citizen Archivists, there will also be a variety of artist-led workshops, walks and events exploring different creative approaches to archiving for local people to get involved and add their voice to the archive.

CEMENT FIELDS

TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2023

Financial Review

Income and expenditure were as anticipated. Income in 2022/23 was £314,438 (2021/22 £402,703) and expenditure was £515,859 (2021/22 £590,333)

Key funding partners in 2022/23 were Arts Council England (through the National Portfolio, and National Lottery Project Grants); Heritage Lottery Fund; Jerwood Arts; Mondriaan Foundation, Ideas Test and Pro Helvetia. Projects continued in 2022/23 with funding from DCMS (Creative Development Fund) and Paul Hamlyn Foundation.

Reserves Policy

The trustees have set a reserves policy which requires: Reserves be maintained at a level which ensures that Cement Fields' core activity could continue during a period of unforeseen difficulty; and a proportion of reserves be maintained in a readily realisable form. The calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle. It takes into account: risks associated with income and expenditure streams; planned activity levels; organisational commitments; and the winding-up costs that would be needed should the company close.

CEMENT FIELDS

TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees, who are also the directors of Cement Fields for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

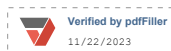
- select the most suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on a going concern basis unless it is not appropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed on behalf of the board:

MR A D MALONE



Andy Malone

Chair of the Board

Date: 26 June 2023

CEMENT FIELDS

INDEPENDENT EXAMINERS REPORT

FOR THE YEAR ENDED 31 MARCH 2023

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2023.

Responsibilities and basis of report

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

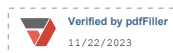
Independent examiner's statement

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with the relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



A handwritten signature in blue ink, appearing to read "Lucy A Poleykett".

Lucy A Poleykett
Chartered Accountant (ICAEW)

26 June 2023

CEMENT FIELDS

STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure Account)

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 31.03.23 £	Total Funds 31.03.22 £
INCOME FROM:					
Grants and Donations	2	247,766	63,965	311,731	402,598
Other income		2,707	-	2,707	105
Total		250,473	63,965	314,438	402,703
EXPENDITURE ON:					
Charitable Activities		369,874	145,985	515,859	590,333
Total	3	369,874	145,985	515,859	590,333
Net (expenditure)/income for the year		(119,401)	(82,020)	(201,421)	(187,630)
Gross transfers between funds		(2,429)	2,429	-	-
NET MOVEMENT IN FUNDS AFTER TRANSFERS		(121,830)	(79,591)	(201,421)	(187,630)
RECONCILIATION OF FUNDS					
Balance brought forward		156,925	163,321	320,246	507,876
Balance carried forward		35,094	83,730	118,824	320,246

The statement of financial activities includes all gains and losses recognised in the two years.

All amounts relate to continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CEMENT FIELDS

BALANCE SHEET

AT 31 MARCH 2023

	Notes	31.03.23		31.03.22	
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	5		-		922
CURRENT ASSETS					
Debtors	6	2,542		-	
Cash at bank and in hand		119,788		326,299	
		<u>122,330</u>		<u>326,299</u>	
CREDITORS: amounts falling due within one year	7	<u>(3,506)</u>		<u>(6,975)</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>118,824</u>		<u>319,324</u>
TOTAL NET ASSETS			<u>118,824</u>		<u>320,246</u>
Represented by:					
Unrestricted general funds	9				
Free reserves		35,094		49,425	
Designated funds		<u>-</u>		<u>107,500</u>	
			35,094		156,925
Restricted income funds	8		<u>83,730</u>		<u>163,321</u>
			<u>118,824</u>		<u>320,246</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

For the year ended 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on:

MR A D MALONE



Andy Malone

Chair of the Board

DATE 26 June 2023

CEMENT FIELDS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting Policies

Charity information

Cement Fields (the charitable company) is a private company limited by guarantee, incorporated in England and Wales. The charitable company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the charitable company on winding up such amounts as may be required not exceeding £10.

Accounting convention

The financial statements have been prepared in accordance with the charitable company's memorandum and articles of association, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice – Accounting and Reporting by Charities (SORP (FRS102), second edition issued in January 2019)", the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Cement Fields 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).

Going concern

At the time of approving the financial statements and in the light of the ongoing Covid-19 pandemic, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Grants of a general nature that are not conditional on delivering certain levels of service are included in donations and legacies.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

CEMENT FIELDS

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting Policies (continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for its expenditure. All costs have been directly attributed or proportionally charged to the functional categories of resources expended in the SOFA. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Expenditure on charitable activities comprises the costs of artistic activities. These costs are classified as direct charitable expenses.

Governance costs comprise costs related to the governance of the charity, to allow it to operate and to generate information for public accountability. Direct costs will include independent examination fees, legal advice and costs of trustees' meetings.

All remaining costs are classified as support costs. Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office and admin costs and supporting marketing costs which are allocated in accordance with budgeted allocations of the relevant expenses to the charitable activity concerned in accordance with funding applications submitted.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Taxation

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

Tangible Fixed Assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Computer Equipment: 50% Straight line

CEMENT FIELDS

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2023

2	GRANTS AND DONATIONS	31.03.23 £	31.03.22 £
	Unrestricted:		
	Grants	245,766	254,901
	Donations	2,000	-
	Total unrestricted	247,766	254,901
	Restricted:		
	Grants	63,965	147,697
	Total restricted	63,965	147,697
	Total grants and donations	311,731	402,598

3 ANALYSIS OF EXPENDITURE

2023

	Direct Costs £	Support Costs £	Total Costs £
Charitable activities:			
Arts, Community & Education	338,000	177,859	515,859
Total	338,000	177,859	515,859
Analysis by fund			
Unrestricted funds	200,655	169,219	369,874
Restricted funds	137,345	8,640	145,985
	338,000	177,859	515,859

2022

	Direct Costs £	Support Costs £	Total Costs £
Charitable activities:			
Art & Comm & Education	505,755	84,578	590,333
Total	505,755	84,578	590,333
Analysis by fund			
Unrestricted funds	121,618	65,188	186,806
Restricted funds	384,137	19,390	403,527
	505,755	84,578	590,333

CEMENT FIELDS

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2023

ANALYSIS OF EXPENDITURE (continued)

Governance and support costs can be further analysed as follows:

Governance:	31.03.23	31.03.22
	£	£
Accountancy & independent examination	3,039	2,000
Management	131,339	49,544
Insurance	5,653	5,308
Administrative overheads	37,828	27,726
Governance costs	3,039	2,000
Total	177,859	84,578

4 SALARIES AND WAGES

During the year the average number of employees was 3 (2022: 2)

	31.03.23	31.03.22
	£	£
Salaries	119,524	83,068
Social Security costs	8,365	4,717
Pension	3,450	2,318
Total	131,339	161,969

No trustees were reimbursed expenses during the year (2021/22 £Nil).

5 TANGIBLE FIXED ASSETS

	Computer Equipment	Total
	£	£
Cost or valuation		
Cost b/d	1,844	1,844
At 31 March 2023	1,844	1,844
Depreciation		
Accumulated depreciation b/d	922	922
Charge for the year	922	922
At 31 March 2023	-	-
Net Book Value At 31 March 2023	922	922

CEMENT FIELDS**NOTES TO THE FINANCIAL STATEMENTS (continued)****FOR THE YEAR ENDED 31 MARCH 2023**

6 DEBTORS & OTHER ASSETS	31.03.23	31.03.22
	£	£
Trade debtors	2,542	-
	<u>2,542</u>	<u>-</u>

7 CREDITORS (AMOUNTS FALLING DUE WITHIN ONE YEAR)	31.03.23	31.03.22
	£	£
Other creditors	467	3,588
Other taxes and social security	-	2,187
Accruals and deferred income	3,039	1,200
	<u>3,506</u>	<u>6,975</u>

8 MOVEMENT IN FUNDS

	1/4/22 Opening	Incoming Resources	Resources expended	Transfers	31/3/23 Closing
Restricted funds:					
Jerwood Arts	-	3,000	(5,429)	2,429	-
Whitstable Biennale	-	11,715	(11,715)	-	-
Estuary	27,897	-	(26,085)	-	1,812
Ebbsfleet Project	135,424	49,250	(102,756)	-	81,918
Total	163,321	63,965	(145,985)	2,429	83,730
Unrestricted general funds	49,425	250,473	(369,874)	105,071	35,094
Designated Fund	107,500	-	-	(107,500)	-
Total	156,925	250,473	(369,874)	(2,429)	35,094
Total funds	320,246	314,438	(515,859)	-	118,824

CEMENT FIELDS

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2023

8 PURPOSES AND RESTRICTIONS IN FUNDS

Jerwood Arts - funds support three artists at a critical point early in their career with paid time and support to develop their practice.

Whitstable Biennale - funds from Pro Helvetia and Mondriaan Foundation also contributed towards Whitstable Biennale 2022.

Estuary 21 - funds to support the large-scale arts festival that celebrated the Thames Estuary in North Kent. Largely completed in previous years but delays due to COVID-19 led to legacy activity being undertaken in this year.

Ebbsfleet Project (This Must Be the Place) - funds to support our ongoing work co-designing and imagining possibilities in the Ebbsfleet Garden City with its young people and other communities. It is funded by:

ACE (National Lottery Project Grants) - funds support the learning project in Ebbsfleet Garden City (This Must Be the Place), working with artists and young people

Ebbsfleet Development Corporation - funds support the learning project

DCMS - funds through Creative Estuary's Cultural Development Fund for inclusion of creative projects developed in Ebbsfleet to be presented in the Estuary Festival.

Paul Hamlyn Foundation – delivering a film (We chose the earth) with artists working in secondary schools in Northfleet, as part of our wider work in Ebbsfleet Garden City.

Heritage Lottery Fund– Funds to support Ebbsfleet Creative Archive, developed from our existing work in Ebbsfleet, and producing a collaborative physical and online archive exploring the area through creative and collaborative cultural activity.

Andy Merritt, Intertidal allotment- Initial stage of research and development of longer term commission on the Isle of Sheppey.

CEMENT FIELDS

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2023

9 FUND BALANCES

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 March 2023 are represented by:			
Net assets	35,094	83,730	118,824
	35,094	83,730	118,824

Fund balance at 31 March 2022 are represented by:

Net assets	156,925	163,321	320,246
	156,925	163,321	320,246

10 RELATED PARTIES

There were no related party transactions for the year ended 31 March 2023 (2022: £Nil)

Cement Fields

England & Wales - Charity number 1122498

Accounts

CEMENT FIELDS

Charity No. 1122498

Company No. 6272178

Trustees' Report and Unaudited Accounts

31 March 2022

CEMENT FIELDS

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 6272178

Charity No. 1122498

Registered Office

School Of Arts
Jarman Building
University of Kent
Canterbury
CT2 7UG

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

Andrew Malone - Chair
Rachel Wyndham Wincott - Treasurer
Mel Alcock - Deputy Chair
Amanda Jones - Diversity Champion
Jane Pitt - Environmental Champion

Accountants:

Wyatts Partnership Ltd
Accountants & Tax Advisors
247 Church Street
London N16 9HP

Independent Examiner

L A Poleykett: ACA (ICAEW)

CEMENT FIELDS

TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006 present their report with the unaudited financial statements of the charity for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice – Accounting and Reporting by Charities (SORP (FRS102), second edition issued in January 2019)".

OBJECTIVES AND ACTIVITIES

The objects ("the Objects") of the charity are to act for the general benefit of the public in such a manner as may be charitable and in particular but not so as to limit the generality of the foregoing:

The provision of arts and education projects, including but not limited to a biennial festival held in Whitstable and surrounding area

The promotion of all forms of artistic activities including but not limited to exhibitions of all forms of art performance in the areas of drama music visual arts dance film video performance and literature and the provision of teaching training and advice in such areas

The promotion of education by the provision of facilities information and teaching for members of the public

Such other charitable purposes related to the above or of any other kind as the trustees in their absolute discretion think fit.

CEMENT FIELDS

TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 7 June 2007, as subsequently amended by special resolutions dated 9 April 2018 and 28 August 2019. It is registered as a charity with the Charity Commission. The trustees have the power to admit any person to membership and also have the power to remove members. There are currently five trustees/ members of the charity, each of whom agrees to contribute a sum not exceeding £1 in the event of the charity being wound up.

Appointment of Trustees and Board Development

New Trustees are inducted and given training appropriate to their knowledge and ability. Conflicts of interest are registered during Board meetings. There were no changes to trustees' memberships during the year.

Risk Management

The key risks to the organisation are: Financial - raising income through trusts and foundations under increased competition; Strategic and Reputational - maintaining high quality, experimental programme under increased costs and uncertainty of public funding and increased partnerships and delivery. The Board and Senior Management team are focussed on the financial and strategic risk while the reputational risk is mitigated through the programme as outlined in this report. In September 2021, key funder Arts Council England rated Cement Fields' risk as low (5 on a scale of 1-11 where 2-6 is minor).

ACHIEVEMENTS AND PERFORMANCE

During the year we have delivered 23 days of festival activity, 163 other exhibition days, 27 online products and 2 new printed titles of which 1 printed for schools/young people. We have commissioned 19 UK based artists and 1 international artist and run 4 residencies, 31 live screenings and 26 online screenings.

We have developed our audiences with over 100,000 physical attendees for our events and an estimated 93,000 online interaction, and our dedicated website attracts between 1,000 and 5,000 visitor website sessions monthly.

Activity with schools and young people has involved engagement with 260 schools, formal learning for over 300 attendees and informal learning for over 1200 attendees and the completion of 173 Arts Awards. We have also engaged with libraries, museums, LCEPs and health/wellbeing organisations.

Key programme areas included the following:

Estuary 2021 Festival

Estuary 2021 was a 23 day festival at 94 locations delivered by Cement Fields in Kent (alongside Metal in Essex and in partnership with Creative Estuary) partnering with 101 organisations from arts, heritage, community, business, local authority and education.

CEMENT FIELDS

TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2022

Kent activity generated 111,407 live audience visits and a digital audience of 32,410. Reach through press and media was 40 million, and 1.3 million through social media. The festival generated £16,818,418 of economic activity in the Thames Estuary area. 90% of our surveyed audience said their perception of the Thames Estuary as a creative and cultural place improved. 92% felt it encouraged participation in community life and events, and sense of community. 33% of our audience were from the five audience segments least likely to engage in contemporary culture. 79% found the festival themes of climate, imperial legacy and rebellion important or very important factors in their decision to attend with 66% of those citing climate as the theme that interested them most.

This Must Be the Place (Ebbsfleet Garden City)

In 2020 Cement Fields launched a new programme of creative placemaking in Ebbsfleet, the first new garden city in the UK in over a hundred years, in partnership with Ebbsfleet Development Corporation. The project is led by local young people working with artists, architects, designers, and developers. Ideas and design solutions created by young people in workshops, site visits, and through research, are becoming part of the new City, built into significant new developments in the built environment and green spaces.

In 2020-21 the programme has delivered a two-month long school holiday project exploring the City; a three-week course with North Kent College for Art, Design and Dance students working on ideas for a youth leisure area and outdoor performance space; students working on the project's visual identity; and a series of research commissions for artists based locally exploring the City with participants. Students from Ebbsfleet Academy worked with creative practitioners on workshops writing manifestos, making flags, undertaking photography; philosophy & placemaking, and making zines. Research has included a trip with young people to Elephant Park development in London with tours by designers Gillespies, and a design workshop at RIBA.

Whitstable Biennale

Preparation for the 10th edition of the Biennale continued towards the end of year 21-22. Specialist curatorial staff were recruited and venues were identified. Preparations were made to maximise the impact of works that started in other strands of the organisation's programme, including Jerwood Artist Attachments and previous Artists' Residencies.

Schools Collective

Supporting the range of education activities across all of our programme we have developed and launched a dedicated website for teachers, presenting content, resources and interpretation. We will continue to develop resources and targeted audience engagement with this resource. <https://cementfields.org/projects/cement-fields-schools-collective/>

We Chose the Earth

Cement Fields has been developing a sustained project with early-career artist duo Webb-Ellis who have been working with secondary school students at Northfleet Technical College and Northfleet School for Girls. Webb-Ellis and the young people collectively re-imagined ways of being - and learning - together through the methods of philosophical enquiry, radical listening, dance, movement, and film making. The programme is funded by Paul Hamlyn Foundation and Arts Council England and has resulted in workshops and the film work *This Place is a Message*, which was previewed in Ebbsfleet and shown in Whitstable Biennale.

CEMENT FIELDS

TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2022

Jerwood Artist Attachments

The Jerwood WB Artist Attachments was a tailor-made programme – including mentoring and peer support – for three early-career artists from under-supported sections of the contemporary visual art and who were face barriers to opportunities. The project was funded by the Jerwood Arts Development Programme Fund (£30,000) and was managed by Cement Fields. It ran from January 2020 to January 2022.

At the conclusion of the programme, all the artists recognised benefits from the Attachment, with impacts felt in their artistic ambition, wellbeing and through a range of practical skills. Cement Fields showcased their work at Whitstable Biennale 2022, offering curatorial and production support for their projects, plus a £5,000 commission per artist to cover fees and production costs. Publications and a sharing event are planned to promote their work and the Attachment model beyond the festival.

Further reflection on this programme and its legacy is under consideration.

Future Activity

To complete our NPO extension period and as part of our application for renewed NPO funding we have planned a programme of future activity.

- a) Delivery of the 10th Edition of Whitstable Biennale in June 2022
- b) We will complete the first phase of This Must Be the Place in 2023, with a second phase planned for 2023-26, including high visibility residencies and commissions, public events, presentations and partnerships.
- c) New high profile visual arts festival/event/s in North Kent, building on the legacy of the Whitstable Biennale and Estuary 21 festivals. Preparation will include pilot projects in potential locations in North Kent, and partnership building.
- d) A programme of creative activity exploring place and identity in North Kent, with young people Not in Employment, Education or Training (NEETS), in partnership with Health Living Centres
- e) Further collaborations with North Kent Schools, and with Universities in Kent and SE England to strengthen regional cultural ecosystem, promote work experience/career pathways and engagement with creative industries
- f) Further Long Term Commissions developing sustained relationships with communities and leading to high quality art works, in addition to the current commission with Andy Merritt for an 'Intertidal Allotment'
- g) A mentoring strand to all our commissions, helping early career artists and those facing barriers to opportunity through their background or practice. Focus on innovation, new practice, support for early career and under-represented practitioners.

CEMENT FIELDS

TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2022

Financial Review

Income and expenditure were as anticipated. Income in 2021/22 was £402,703 (2020/21 £593,347) and expenditure was £590,333 (2020/21 £296,609)

Key funding partners in 2020/21 were Arts Council England (through the National Portfolio, and National Lottery Project Grants); Kent County Council; DCMS (Creative Development Fund); Gravesham Borough Council; Medway Council; Jerwood Arts; and Royal Opera House Bridge. Funds from a Culture Recovery Fund grant were also received through an application made by our Estuary 21 partner Metal Culture. Projects continued in 2020/21 with funding from Paul Hamlyn Foundation.

Reserves Policy

The trustees have set a reserves policy which requires: Reserves be maintained at a level which ensures that Cement Fields' core activity could continue during a period of unforeseen difficulty; and a proportion of reserves be maintained in a readily realisable form. The calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle. It takes into account: risks associated with income and expenditure streams; planned activity levels; organisational commitments; and the winding-up costs that would be needed should the company close.

CEMENT FIELDS

TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees, who are also the directors of Cement Fields for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select the most suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on a going concern basis unless it is not appropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed on behalf of the board:



Andy Malone

Chair of the Board

Date: 15.11.22

CEMENT FIELDS

INDEPENDENT EXAMINERS REPORT

FOR THE YEAR ENDED 31 MARCH 2022

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2022.

Responsibilities and basis of report

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent examiner's statement

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with the relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Lucy A Poleykett
Chartered Accountant (ICAEW)

CEMENT FIELDS

STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure Account)

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 31.03.22 £	Total Funds 31.03.21 £
INCOME FROM:					
Grants and Donations	2	254,901	147,697	402,598	593,347
Other trading activities		105	-	105	-
Total		255,006	147,697	402,703	593,347
EXPENDITURE ON:					
Charitable Activities		186,806	403,527	590,333	296,609
Total	3	186,806	403,527	590,333	296,609
Net income for the year		68,200	(255,830)	(187,630)	296,738
Gross transfers between funds		(9,737)	9,737	-	-
NET MOVEMENT IN FUNDS AFTER TRANSFERS		58,463	(246,093)	(187,630)	296,738
RECONCILIATION OF FUNDS					
Balance brought forward		98,462	409,414	507,876	211,138
Balance carried forward		156,925	163,321	320,246	507,876

The statement of financial activities includes all gains and losses recognised in the two years.

All amounts relate to continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CEMENT FIELDS

BALANCE SHEET

AT 31 MARCH 2022

	Notes	31.03.22		31.03.21	
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	5		922		-
CURRENT ASSETS					
Debtors	6	-		15,000	
Cash at bank and in hand		326,299		494,600	
		<u>326,299</u>		<u>509,600</u>	
CREDITORS: amounts falling due within one year	7	(6,975)		(1,724)	
NET CURRENT ASSETS/(LIABILITIES)			<u>319,324</u>		<u>507,876</u>
TOTAL NET ASSETS			<u>320,246</u>		<u>507,876</u>
Represented by:					
Unrestricted general funds	9				
Free reserves		49,425		77,619	
Designated funds		<u>107,500</u>		<u>20,843</u>	
			156,925		98,462
Restricted income funds	8		<u>163,321</u>		<u>409,414</u>
			<u>320,246</u>		<u>507,876</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

For the year ended 31 March 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on:

MR A D MALONE

Andy Malone

Chair of the Board

DATE 15.11.22

CEMENT FIELDS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting Policies

Charity information

Cement Fields (the charitable company) is a private company limited by guarantee, incorporated in England and Wales. The charitable company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the charitable company on winding up such amounts as may be required not exceeding £10.

Accounting convention

The financial statements have been prepared in accordance with the charitable company's memorandum and articles of association, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice – Accounting and Reporting by Charities (SORP (FRS102), second edition issued in January 2019)", the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Cement Fields 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).

Going concern

At the time of approving the financial statements and in the light of the ongoing Covid-19 pandemic, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Grants of a general nature that are not conditional on delivering certain levels of service are included in donations and legacies.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

CEMENT FIELDS

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting Policies (continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for its expenditure. All costs have been directly attributed or proportionally charged to the functional categories of resources expended in the SOFA. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Expenditure on charitable activities comprises the costs of artistic activities. These costs are classified as direct charitable expenses.

Governance costs comprise costs related to the governance of the charity, to allow it to operate and to generate information for public accountability. Direct costs will include independent examination fees, legal advice and costs of trustees' meetings.

All remaining costs are classified as support costs. Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office and admin costs and supporting marketing costs which are allocated in accordance with budgeted allocations of the relevant expenses to the charitable activity concerned in accordance with funding applications submitted.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Taxation

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

Tangible Fixed Assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Computer Equipment: 50% Straight line

CEMENT FIELDS

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2022

2	GRANTS AND DONATIONS	31.03.22	31.03.21
		£	£
	Unrestricted:		
	Grants	254,901	245,116
	Donations	-	15
	Total unrestricted	254,901	245,131
	Restricted:		
	Grants	147,697	348,216
	Total restricted	147,697	348,216
	Total grants and donations	402,598	593,347

3 ANALYSIS OF EXPENDITURE

2022

	Direct Costs £	Support Costs £	Total Costs £
Charitable activities:			
Arts, Community & Education	505,755	84,578	590,333
Total	505,755	84,578	590,333
Analysis by fund			
Unrestricted funds	121,618	65,188	186,806
Restricted funds	384,137	19,390	403,527
	505,755	84,578	590,333

2021

	Direct Costs £	Support Costs £	Total Costs £
Charitable activities:			
Art & Comm & Education	146,706	149,903	296,609
Total	146,706	149,903	296,609
Analysis by fund			
Unrestricted funds	43,022	149,903	192,925
Restricted funds	103,684	-	103,684
	146,706	104,608	296,609

CEMENT FIELDS

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2022

ANALYSIS OF EXPENDITURE (continued)

Governance and support costs can be further analysed as follows:

Governance:	31.03.22	31.03.21
	£	£
Accountancy & independent examination	2,000	2,000
Support costs:		
Management	49,544	121,345
Insurance	5,308	3,889
Administrative overheads	27,726	22,669
Governance costs	2,000	2,000
Total	84,578	149,903

4 SALARIES AND WAGES

During the year the average number of employees was 2 (2021: 4)

	31.03.22	31.03.21
	£	£
Salaries	83,068	138,973
Settlement	-	8,750
Social Security costs	4,717	4,222
Pension	2,318	10,234
Total	90,103	161,969

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil). No trustees were reimbursed expenses during the year (2020/21 £Nil). No employee earned more than £60,000 during the year (2020/2021: nil)

5 TANGIBLE FIXED ASSETS

	Computer Equipment £	Total £
Cost or valuation		
Additions	1,844	1,844
At 31 March 2022	1,844	1,844
Depreciation		
Charge for the year	922	922
At 31 March 2022	922	922
Net Book Value At 31 March 2022	922	922

CEMENT FIELDS

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2022

6	DEBTORS & OTHER ASSETS	31.03.22 £	31.03.21 £
	Trade debtors	-	15,000
		-	15,000

7	CREDITORS (AMOUNTS FALLING DUE WITHIN ONE YEAR)	31.03.22 £	31.03.21 £
	Other creditors	3,588	-
	Other taxes and social security	2,187	524
	Accruals and deferred income	1,200	1,200
		6,975	1,724

8 MOVEMENT IN FUNDS

	1/4/21 Opening	Incoming Resources	Resources expended	Transfers	31/3/22 Closing
Restricted funds:					
Jerwood Arts	2,232	12,000	(17,317)	3,085	-
Paul Hamlyn Foundation	6,678	-	(11,778)	5,100	-
Estuary 21	235,054	115,697	(322,854)	-	27,897
Ebbfleet Project	162,300	20,000	(46,876)	-	135,424
Royal Opera House Bridge	3,150	-	(4,702)	1,552	-
Total	409,414	147,697	(403,527)	9,737	163,321
Unrestricted general funds	77,619	255,006	(165,963)	(117,237)	49,425
Designated Fund	20,843	-	(20,843)	107,500	107,500
Total	98,462	255,006	(186,806)	(9,737)	156,925
Total funds	507,876	402,703	(590,333)	-	320,246

CEMENT FIELDS

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2022

8 PURPOSES AND RESTRICTIONS IN FUNDS

Jerwood Arts - funds support three artists at a critical point early in their career with paid time and support to develop their practice.

Paul Hamlyn Foundation - funds support long-term learning project (We chose the earth) with artists working in secondary schools in Northfleet.

Estuary 21 - funds to support the large-scale arts festival that celebrates the Thames Estuary in North Kent (and South Essex delivered by Metal). This project was funded by the following:

ACE (Cultural Recovery Fund, via Metal) - funds received via our Estuary 21 partner Metal support costs of delay together with an online opening weekend programme for Estuary 21.

Gravesham Borough Council - funds support co-commissioning an artist's work for Estuary 21.

Medway Council - funds support co-commissioning an artist's work and involving artists based in Medway, for Estuary 21.

Kent County Council - funds received via our Estuary 21 partner Metal, support costs of Estuary 21.

DCMS - funds through Creative Estuary's Cultural Development Fund to support Estuary 21.

Ebbsfleet Project - funds to support this project in Ebbsfleet Garden City. It is funded by:

ACE (National Lottery Project Grants) - funds support the learning project in Ebbsfleet Garden City (This Must Be the Place), working with artists and young people

Ebbsfleet Development Corporation - funds support the learning project (This Must Be the Place) in Ebbsfleet Garden City.

Royal Opera House Bridge - funds support a pilot learning project working with schools in North Kent.

Designated Funds

A core contribution of £7,500 has been set aside to support R&D costs for the long-term project Intertidal Allotment, on the Isle of Sheppey.

A core contribution of £105,000 has been set aside to support Whitstable Biennale 2022

CEMENT FIELDS

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2022

9 FUND BALANCES

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 March 2022 are represented by:			
Net assets	156,925	163,321	320,246
	156,925	163,321	320,246

Fund balance at 31 March 2021 are represented by:

Net assets	98,462	409,414	507,876
	98,462	409,414	507,876

10 RELATED PARTIES

There were no related party transactions for the year ended 31 March 2022 (2020/21 £Nil)

Cement Fields

England & Wales - Charity number 1122498

Accounts

CEMENT FIELDS

Charity No. 1122498

Company No. 6272178

Trustees' Report and Unaudited Accounts

31 March 2021

CEMENT FIELDS

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 6272178

Charity No. 1122498

Registered Office

School Of Arts
Jarman Building
University of Kent
Canterbury
CT2 7UG

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

Andrew Malone - Chair
Rachel Wyndham Wincott - Treasurer
Mel Alcock - Deputy Chair
Amanda Jones - Diversity Champion
Jane Pitt
Benedict Drew (resigned 3 June 2020)
Stephen Turner (resigned 12 October 2020)

Accountants:

Wyatts Partnership Ltd
Accountants & Tax Advisors
247 Church Street
London N16 9HP

Independent Examiner

L A Poleykett: ACA (ICAEW)

CEMENT FIELDS

TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006 present their report with the unaudited financial statements of the charity for the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice – Accounting and Reporting by Charities (SORP (FRS102), second edition issued in January 2019)".

OBJECTIVES AND ACTIVITIES

Cement Fields is a visual art organisation working collaboratively with artists and communities to create ambitious new art along the Thames Estuary, from Dartford to Whitstable. The organisation joined Arts Council England's National Portfolio in 2018 for the period 2018 - 2022.

Cement Fields invites people to collaborate with artists to encounter, research, make, and exchange views on contemporary art, and broadens access to art by creating learning opportunities for young people to develop imagination, skills and find meaningful pathways into creative careers.

Cement Fields has grown out of Whitstable Biennale, a visual art festival founded in 2002 with an international reputation for developing ambitious and experimental new work, often giving emerging artists their very first commission, and attracting over 70,000 visits to each edition.

Cement Fields is a neurodivergent led organisation, exploring new organisation models which fully embrace neuro-inclusion, and ways we can champion the inclusion of a diverse range of neurodivergent people in the arts.

Cement Fields is supported using public funding by Arts Council England and is supported by the University of Kent.

Our organisational aims are broken down into four key goals:

1. Break new artistic ground and develop diverse creative talent
2. Share and co-create, supporting imaginative thinking, creative learning and skills development
3. Enable a deep exploration of place and identity in North Kent
4. Build a resilient, future-focused organisation with a strong business model to provide cultural leadership.

CEMENT FIELDS

TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 7 June 2007, as subsequently amended by special resolutions dated 9 April 2018 and 28 August 2019. It is registered as a charity with the Charity Commission. The trustees have the power to admit any person to membership and also have the power to remove members. There are currently six trustees/ members of the charity, each of whom agrees to contribute a sum not exceeding £1 in the event of the charity being wound up.

Appointment of Trustees and Board Development

New Trustees are inducted and given training appropriate to their knowledge and ability. Conflicts of interest are registered during Board meetings. There were no changes to trustees' memberships during the year.

Risk Management

The key risks to the organisation are: Financial - raising income through trusts and foundations under increased competition; Strategic and Reputational - maintaining high quality, experimental programme under increased costs and uncertainty of public funding and increased partnerships and delivery. The Board and Senior Management team are focussed on the financial and strategic risk while the reputational risk is mitigated through the programme as outlined in this report. The organisational risk register was updated and approved by the Board at each quarterly meeting in the year, with an additional Covid-19 Preparedness Policy approved by the Chair on 16th March 2020, and regularly updated through the year as government regulations and advice on the pandemic altered.

ACHIEVEMENTS AND PERFORMANCE

Introduction and impact of Covid-19

2020/21 was a challenging year for so many both in the UK and across the world, marked by the impact of the Covid-19 global pandemic, and the resulting lockdowns and widespread uncertainty.

Cement Fields put a Covid-19 plan in place just before the start of 2020/21, in March 2020, and regularly reviewed the plan through the year. Our priorities were to keep our staff, practitioners, contractors, participants, and audiences safe, and to honour and extend contracts and funded opportunities with freelance staff and artists. By the beginning of April 2020 all in-person activities had been cancelled, postponed, or moved online, and staff moved to working from home.

We appreciated the exceptional support of our existing funders and partners in the year, and the creativity that our staff, artists and participants showed in the face of a global crisis. Many of our 2020/21 organisational plans and much of our artistic programme was replanned and reimagined in light of the pandemic and the necessary restrictions put in place by national government. The *Estuary 21* festival was originally planned to take place in September 2020 but due to the impact of the pandemic it was decided with partners to postpone the festival until spring 2021. The partnership project *England's Creative Coast* was similarly postponed until 2021.

CEMENT FIELDS

TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2021

The challenges of the pandemic made us seek out creative and alternative ways to reach and engage with participants and audiences, especially using digital technologies, but also billboards, journals, zines, and the royal mail, aspects of which we will continue to work with into the future.

Over the year we had a particular focus on providing support for artists, freelancers, and artist-led organisations in our area of North Kent, and through our networks. During the first lockdown we gave much support informally through local and national networks, enabling many to access emergency funds. Due to the level of demand, in the second lockdown we initiated a more formalised Artist Development Support scheme to give support to visual artists. There was a huge response to the callout, from North Kent (artists based locally were prioritised) and across the UK. Support included fundraising advice and help with applications including for Covid-19 funds, along with mentoring and professional development advice. Through the scheme, staff supported 91 artists in one-to-one sessions online, and via email, offering more than 146 hours of support.

The impact of Covid also shaped conversations with schools, and in 2020/21, Cement Fields worked on bespoke digital resources created especially for North Kent schools, growing out of artistic commissions, which will be accessible to our schools for use as teaching and learning tools or CPD. These digital offerings will include special access to artworks and interpretative materials, and are designed to start conversations with schools, aiming to encourage them to work more closely with our organisation on bespoke, multi-disciplinary new work.

Artistic Programme

Over 2020/21 Cement Fields commissioned 9 artists to create new work towards our festivals and major projects, and worked with over 200 artists in total. We supported 2 artist residencies, and delivered 196 learning sessions for 371 arts participants, and 180 learning sessions for HE/FE students. We made contact with 220 schools across North Kent. We welcomed digital participants of 59, and digital and in-person audiences over the year together numbered approximately 5,000. We worked with 28 partners in the year.

This Must Be the Place, Ebbsfleet Garden City

A pioneering multi-year programme of research, design and build, and artists commissions, created collaboratively with young people in Ebbsfleet Garden City. The programme was awarded funding by the National Lottery through Arts Council England in March 2020, and is supported by public body Ebbsfleet Development Corporation. At a pivotal moment in time for the new City, *This Must Be the Place* brings young people together to co-lead an artistic programme, input to their new Garden City, and develop civic leadership skills, creative imagination, and to explore pathways to cultural careers. The programme takes as a research starting point the *Child Friendly Cities* initiative.

Pandemic restrictions meant that schools, colleges and youth groups were closed and/or unable to allow additional people onto premises, or to commit time to the programme, and aspects of the project were delayed. During 2020/21 Cement Fields undertook research and development and laid the ground for the programme, commissioning artists and making contact with communities and groups in the new City and its impact areas.

CEMENT FIELDS

TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2021

Through a partnership with Gravesend's The Gr@nd community group, young people from the Gifted Young Generation (GYG) art group worked with graphic designer Fraser Muggeridge in a project held online, titled *Graphic designing the City*. Fraser introduced the world of graphic design including pathways to developing a career, and the group together created their own branding. Artist Shepherd Manyika was commissioned to work with young people in Northfleet, and research and planning taking place over 2020/21, for an in-person project with young people taking place in summer 2021, mapping Northfleet.

A series of micro-commissions were offered via open call for artists with strong ties to the Ebbsfleet Garden City area. Four projects were developed: Alison Cooke created *Future Archaeology of Ebbsfleet*, working with ceramics with 100 residents from Castle Hill Community, and Gravesend's autism community group Artrack. Emily Whitebread developed *The Ebbsfleet Elephant* in partnership with Ebbsfleet International Station (HS1), focusing on a major archaeological find which was discovered during the construction of the station. Amy Pennington made a new film, *ELIZA*, with local people, focusing on Ingress Abbey in Greenhithe where a number of C19 poet Eliza Cook's works were written, together with a digital workshop for young people exploring issues connected with queer history and social justice raised in the film. Lydia Brockless' research for *Deep Thames // Visit Cretaceous* considered layers of human industry in Ebbsfleet from the last 200 years, and resulted in a new film and a digital resource for schools.

Jerwood Whitstable Biennale (WB) Artist Attachments

An artist development programme supported by Jerwood Arts, the programme offers support for artists from low income and diverse backgrounds, offering financial support and mentoring to develop ideas and research towards a new body of work.

We received more than 250 applications via open call in 2019/20, and appointed three artists in July 2020: Sarah Craske, nnull, and Anna-Maria Nabirye. The artists have been meeting remotely with mentor Sue Jones to explore their practice and to identify opportunities. The team has worked with the artists to develop and shape the Attachments to reflect their favoured ways of working and their needs, ensuring that they receive the time and support needed to push forward their practice and career.

At the year end March 2021, the artists had already self-identified positive learning and career outcomes. Each artist had invested some of their allocated resources into specialist training, leading to improved skills and knowledge. All artists identified a step-change in levels of confidence, particularly in exploring new approaches in their work and taking risks with their practice.

The Attachments began in September 2019, and with an extension due to Covid-19, are planned to continue until January 2021. The three artists will also showcase work at the next Whitstable Biennale in 2022.

CEMENT FIELDS

TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2021

Artists' Residencies

Webb-Ellis, Northfleet School for Girls and Northfleet Technology College

Our schools-based learning programme supported by Paul Hamlyn Foundation was extended due to Covid-19. *We chose the earth* was a residency in two schools in Gravesham - Northfleet School for Girls, and Northfleet Technical College, with artist duo Webb-Ellis working within the curriculum promoting deep learning in creative making, ethics, movement, philosophy for children, and filmmaking. The programme was extended to October 2021 to ensure continued outcomes for young people and schools, and a film arising from the work made with young people will be shown in North Kent in 2022.

Savinder Bual, Isle of Sheppey

The second stage of Savinder Bual's residency took place on the Isle of Sheppey early in 2020, and then extended into the summer, just before and after the first UK Covid-19 lockdown. Bual makes kinetic sculptures and moving image works. Her practice references early engineering principles and inventions from the 1800's. These precursors to cinema include pre-cinematic devices, the steam engine and clock time. For the residency, Bual spent time exploring Sheppey, visiting sites and meeting people at The Isle of Harty, Shellness, Warden Point, Minster, Queenborough, Rushenden, Leysdown, and Sheerness. Ideas for new works formed on Sheppey through the residency were shown in a solo exhibition PEER in London in November 2020 - February 2021, and will be explored further in a new commission for Whitstable Biennale 2022.

Estuary 21

A large-scale event curated in response to the Thames Estuary and its communities, landscapes and histories, the *Estuary 21* festival was planned to take place in September 2020, curated in North Kent by Cement Fields and in South Essex by our partner Metal. Due to Covid-19 Estuary was re-planned for 2021. Working with our partners Creative Estuary and Metal, the festival was re-framed as a 107 mile walk to take place along the coastline of the Thames Estuary, where audiences will encounter contemporary artworks and opportunities to take part, outdoors in the landscapes and the historic sites and coastal towns of North Kent and South Essex.

We developed ambitious co-commissions of new work with Chatham Council and with Gravesham Borough Council. We contributed images to a series of hoardings put up by Chatham Council in August 2020 to put out positive and creative Covid-19 messages, including artwork from our Estuary 21 journalers. In the year we delivered 180 sessions in total for FE/HE students, both in our region and nationally.

In 2020/21, the Cement Fields team worked with artists Andy Merritt, Bob and Roberta Smith, Jasleen Kaur, John Walter, Bryony Gillard, Stephen Turner and Carol Donaldson, Cohesion Plus, Mikhail Karikis, Dzifa Benson, Maggie Harris, Marcus Coates, Patrick Wright and Shona Illingworth, Phil Coy, Sadie Hennessey, Simon Faithful, Webb-Ellis, Feral Practice and Esi Eshun, Adam Chodzko, Jas Dhillon, James Marriott, Lata Upadhaya, Amy Pennington, Emily Whitebread, Lydia Brockless, Alison Cooke, Liz Bylett, Christopher Sacre, Hannah Whittaker, Rosa Ainley, Lalita Bailey, and Wendy Daws, together with many other contributing artists, practitioners, staff and contractors, towards *Estuary 2021*.

The *Estuary 2021* press and stakeholder launch, held online in November 2020, attracted a digital audience of 348.

CEMENT FIELDS

TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2021

The *Estuary 2021* Associated Programme was also launched in 2020/21, designed to ensure that practitioners and organisations across the Thames Estuary could get involved in the festival. Application packs went out (resulting in a final 86 projects in the Associated Programme) and eleven Support Surgeries together with informal Journal Sharing sessions were held online in 2020/21 to support Associated Programme artists in the lead up to the festival.

The Water Replies

As part of the *Estuary 21* learning programme, *The Water Replies*, led by acclaimed poets Caroline Bird and Selina Nwulu, was launched in spring 2020. More than 215 people (of which 38 were young people) living in North Kent received creative journals through the post, and using words, photos, drawings, collage, poetry, and prose, explored local relationships to the river and how living by the water impacts the rhythms of daily life. A series of online workshops led by Medway based artist Wendy Daws attracted 39 participants. The completed journals were collected in Autumn 2020, and prepared for presentation as part of *Estuary 2021*.

Jasleen Kaur, *The first thing I did was to kiss the ground*

In-person workshops had been planned by artist Jasleen Kaur for Cement Fields' co-commission with *England's Creative Coast*. The workshops were planned to start mid March 2020 and due to Covid-19 the programme was re-planned to take place online, including a series of listening workshops with sound artist Ain Bailey, and members of the Gravesend based Women's Saheli Group.

Gen Z

Gen Z was a group of young people connected to The Gr@nd (Gravesend's Healthy Living Centre) who, supported by artist Ania Bas and designer Rose Nordin, came together to undertake a two-year project, which culminated in the co-creation of a new lifestyle zine titled ZED, launched in October 2020.

The project began in spring 2018 when the group was founded. The zine was co-edited by local young people Maha Amer and Maria Mukamanda during lockdown. It features contributions from 22 young people from Gravesham, North Kent. The zine is a message from the group, based on their real, lived experiences, expressing their interests, hopes, fears and plans for the future, as well as reflecting on the development of the project itself.

155 copies of ZED were distributed by post to young people across North Kent during the first Covid-19 lockdown in 2020. We worked closely with key children's services including Medway Youth Services and The Gr@nd Gravesend to get the zine out to young people. With thanks to Kent County Council and Colyer Fergusson Charitable Trust.

In January 2021, the group was delighted to be awarded the TryAngle Award from Kent County Council, which recognises the outstanding efforts and achievements of young people and groups who really try their best whether at school, work, college, in business or in their wider community across Kent.

CEMENT FIELDS

TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2021

Future Plans

Cement Fields will continue to mitigate the impact of the Covid-19 pandemic, ensuring we support the wellbeing of our staff and artists, and continuing to creatively re-think and shape our artistic programme to best engage and support participants and audiences through Covid-19 and beyond.

Current programme plans include:

Our large-scale placemaking project with young people, *This Must Be the Place, Ebbsfleet Garden City* will continue through 2021/22 and beyond, in partnership with Ebbsfleet Development Corporation. 2021/22 will also see the conclusion of our long term project with two schools in Northfleet, *We chose the earth*, with a new film made collaboratively with young people.

Postponed from 2020/21 due to Covid-19, the *Estuary 21* festival will take place in June 2021. The festival will include our co-commission with England's Creative Coast, by Jasleen Kaur.

The next edition of Whitstable Biennale will take place in June 2022, following the postponement of the festival due to Covid-19. The 2022 edition will be the tenth edition of the contemporary visual art festival, commissioning ambitious and experimental new work and showcasing the work of early career artists.

A new Cement Fields schools programme, *North Kent Schools Collective*, formalising and extending our work with schools in North Kent. Funding from Royal Opera House Bridge was awarded in February 2021 to undertake scoping and planning work with schools in 2021/22, and a Schools Curator was appointed in March 2021.

We will continue to support visual artists with a number of strategies including artists' residencies, programmes including the current *Jerwood WB Artist Attachments*, and our *Artist Development Scheme*, offering support to early career artists across the UK, prioritising artists in North Kent.

FINANCIAL REVIEW

Financial Review

Income and expenditure were as anticipated. Income in 2020/21 was £593,347 (2019/20 £433,754) and expenditure was £296,609 (2019/20 £249,395)

Key funding partners in 2020/21 were Arts Council England (through the National Portfolio, and National Lottery Project Grants); Kent County Council; DCMS (Creative Development Fund); Gravesham Borough Council; Medway Council; Jerwood Arts; and Royal Opera House Bridge. Funds from a Culture Recovery Fund grant were also received through an application made by our Estuary 21 partner Metal Culture. Projects continued in 2020/21 with funding from Paul Hamlyn Foundation, and Colyer Fergusson Charitable Trust.

CEMENT FIELDS

TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2021

With no large-scale premises, and a business model not dependent on ticket sales, Cement Fields was not in imminent danger of failure due to the pandemic and therefore did not make applications for emergency Covid funds. The pandemic did however impact our fundraising plans, and with many funders closed or focusing solely on emergency funding, we adjusted our short and medium term plans to ensure the company could successfully weather the pandemic and maintain resilience.

2020/21 was Cement Fields' third year as part of Arts Council England's National Portfolio, and it was confirmed in December 2021 that we will receive an extension to our 2018-2022 NPO funding with an additional year of funding, taking us to March 2023. Our projected budgets for 2021/2022 are secure, with funding for all major projects in place. We will continue to assess financial risks to the company, including the impact of the Covid-19 pandemic, and mitigate where necessary.

Reserves Policy

The trustees have set a reserves policy which requires: Reserves be maintained at a level which ensures that Cement Fields' core activity could continue during a period of unforeseen difficulty; and a proportion of reserves be maintained in a readily realisable form. The calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle. It takes into account: risks associated with income and expenditure streams; planned activity levels; organisational commitments; and the winding-up costs that would be needed should the company close. At 31 March 2021, Cement Fields reserves position was £30,000.

CEMENT FIELDS

TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees, who are also the directors of Cement Fields for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select the most suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on a going concern basis unless it is not appropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed on behalf of the board:



Andy Malone
Chair of the Board
31 January 2022

CEMENT FIELDS

INDEPENDENT EXAMINERS REPORT

FOR THE YEAR ENDED 31 MARCH 2021

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2021.

Responsibilities and basis of report

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

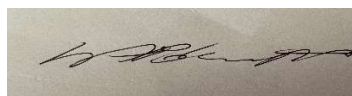
Independent examiner's statement

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with the relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Lucy A Poleykett
Chartered Accountant (ICAEW) 31 January 2022

CEMENT FIELDS

STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure Account)

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 31.03.21 £	Total Funds 31.03.20 £
INCOME FROM:					
Grants and Donations	2	245,131	348,216	593,347	432,850
Charitable Activities		-	-	-	-
Other Trading Activities		-	-	-	904
Total		245,131	348,216	593,347	433,754
EXPENDITURE ON:					
Raising Funds		-	-	-	-
Charitable Activities		192,925	103,684	296,609	249,395
Total	3	192,925	103,684	296,609	249,395
Net income for the year		52,206	244,532	296,738	184,359
Gross transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS AFTER TRANSFERS		52,206	244,532	296,738	184,359
RECONCILIATION OF FUNDS					
Balance brought forward		46,256	164,882	211,138	26,779
Balance carried forward		98,462	409,414	507,876	211,138

The statement of financial activities includes all gains and losses recognised in the two years.

All amounts relate to continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CEMENT FIELDS

BALANCE SHEET

AT 31 MARCH 2021

		31.03.21		31.03.20	
	Notes	£	£	£	£
CURRENT ASSETS					
Debtors	5	15,000		-	
Cash at bank and in hand		494,600		229,693	
		<u>509,600</u>		<u>229,693</u>	
CREDITORS: amounts falling due within one year					
	6	<u>(1,724)</u>		<u>(18,555)</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>507,876</u>		<u>211,138</u>
TOTAL NET ASSETS			<u>507,876</u>		<u>211,138</u>
Represented by:					
Unrestricted general funds					
Free reserves	7/8	77,619		25,413	
Designated funds		<u>20,843</u>		<u>20,843</u>	
			98,462		46,256
Restricted income funds	7/8		<u>409,414</u>		<u>164,882</u>
			<u>507,876</u>		<u>211,138</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

For the year ended 31 March 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 24 January 2022

And signed on its behalf by:



Andy Malone

Chair of the Board

31 January 2022

CEMENT FIELDS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting Policies

Charity information

Cement Fields (the charitable company) is a private company limited by guarantee, incorporated in England and Wales. The charitable company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the charitable company on winding up such amounts as may be required not exceeding £10.

Accounting convention

The financial statements have been prepared in accordance with the charitable company's memorandum and articles of association, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice – Accounting and Reporting by Charities (SORP (FRS102), second edition issued in January 2019)", the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Cement Fields 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).

Going concern

At the time of approving the financial statements and in the light of the ongoing Covid-19 pandemic, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Grants of a general nature that are not conditional on delivering certain levels of service are included in donations and legacies.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

CEMENT FIELDS

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting Policies (continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for its expenditure. All costs have been directly attributed or proportionally charged to the functional categories of resources expended in the SOFA. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Expenditure on charitable activities comprises the costs of artistic activities. These costs are classified as direct charitable expenses.

Governance costs comprise costs related to the governance of the charity, to allow it to operate and to generate information for public accountability. Direct costs will include independent examination fees, legal advice and costs of trustees' meetings.

All remaining costs are classified as support costs. Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office and admin costs and supporting marketing costs which are allocated in accordance with budgeted allocations of the relevant expenses to the charitable activity concerned in accordance with funding applications submitted.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Taxation

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

CEMENT FIELDS

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2021

2	GRANTS AND DONATIONS	31.03.21	31.03.20
		£	£
	Unrestricted:		
	Grants	245,116	247,775
	Donations	15	-
	Total unrestricted	245,131	247,775
	Restricted:		
	Grants	348,216	185,075
	Total restricted	348,216	185,075
	Total grants and donations	593,347	432,850

3 ANALYSIS OF EXPENDITURE

2021

	Direct Costs £	Support Costs £	Total Costs £
Charitable activities:			
Arts, Community & Education	146,706	149,903	296,609
Total	146,706	149,903	296,609
Analysis by fund			
Unrestricted funds	43,022	149,903	192,925
Restricted funds	103,684	-	103,684
	146,706	149,903	296,609

2020

	Direct Costs £	Support Costs £	Total Costs £
Charitable activities:			
Art & Comm & Education	144,787	104,608	249,395
Total	144,787	104,608	249,395
Analysis by fund			
Unrestricted funds	80,198	102,685	182,883
Restricted funds	64,589	1,923	66,512
	144,787	104,608	249,395

CEMENT FIELDS

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2021

ANALYSIS OF EXPENDITURE (continued)

Governance and support costs can be further analysed as follows:

Governance:

Accountancy & independent examination

Support costs:

Management

Insurance

Administrative overheads

Governance costs

Total

31.03.21	31.03.20
£	£
2,000	1,992
-	-
121,345	70,288
3,889	2,025
22,669	30,304
2,000	1,992
149,903	104,608

4 SALARIES AND WAGES

During the year the average number of employees was 4 (2020: 2)

31.03.21	31.03.20
£	£
Salaries	138,973
Settlement	8,750
Social Security costs	4,222
Pension	10,234
Total	161,969
	46,292
	-
	2,663
	1,171
	50,126

No trustees were reimbursed expenses during the year (2019/20 £Nil).

5 DEBTORS & OTHER ASSETS

Trade debtors

31.03.21	31.03.20
£	£
15,000	-
15,000	-

CEMENT FIELDS

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2021

6	CREDITORS (AMOUNTS FALLING DUE WITHIN ONE YEAR)	31.03.21 £	31.03.20 £
	Other creditors	-	17,000
	Other taxes and social security	524	355
	Accruals and deferred income	1,200	1,200
		<u>1,724</u>	<u>18,555</u>

7 MOVEMENT IN FUNDS

	1/4/20 Opening	Incoming Resources	Resources expended	Transfers	31/3/21 Closing
Restricted funds:					
Colyer Fergusson	4,837	-	4,837	-	-
Jerwood Arts	-	15,000	12,768	-	2,232
Paul Hamlyn Foundation	18,685	-	12,007	-	6,678
Estuary 21	121,360	172,566	58,872	-	235,054
Ebbfleet Project	20,000	157,500	15,200	-	162,300
Royal Opera House Bridge	-	3,150	-	-	3,150
Total	164,882	348,216	103,684	-	409,414
Unrestricted general funds	25,413	245,131	192,925	-	77,619
Designated Fund	20,843	-	-	-	20,843
Total	46,256	245,131	192,925	-	98,462
Total funds	211,138	593,347	296,609	-	507,876

CEMENT FIELDS

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2021

7 PURPOSES AND RESTRICTIONS IN FUNDS

Colyer Fergusson Charitable Trust - funds support long-term learning project (Gen Z), with artists working with young people aged 16-24 at The Gr@nd, Gravesend's Healthy Living Centre.

Jerwood Arts - funds support three artists at a critical point early in their career with paid time and support to develop their practice.

Paul Hamlyn Foundation - funds support long-term learning project (We chose the earth) with artists working in secondary schools in Northfleet.

Estuary 21 - funds to support the large-scale arts festival that celebrates the Thames Estuary in North Kent (and South Essex delivered by Metal). This project was funded by the following:

ACE (Cultural Recovery Fund, via Metal) - funds received via our Estuary 21 partner Metal support costs of delay together with an online opening weekend programme for Estuary 21.

Gravesham Borough Council - funds support co-commissioning an artist's work for Estuary 21.

Medway Council - funds support co-commissioning an artist's work and involving artists based in Medway, for Estuary 21.

Kent County Council - funds received via our Estuary 21 partner Metal, support costs of Estuary 21.

DCMS - funds through Creative Estuary's Cultural Development Fund to support Estuary 21.

Ebbsfleet Project - funds to support this project in Ebbsfleet Garden City. It is funded by:

ACE (National Lottery Project Grants) - funds support the learning project in Ebbsfleet Garden City (This Must Be the Place), working with artists and young people

Ebbsfleet Development Corporation - funds support the learning project (This Must Be the Place) in Ebbsfleet Garden City.

Royal Opera House Bridge - funds support a pilot learning project working with schools in North Kent.

Designated Funds

A core contribution (of £5,000.00) has been set aside to support the long-term learning project (we chose the earth) with artists working in secondary schools in Northfleet.

A core contribution (of £15,843.00) has been deferred aside to support the co-commission by Jasleen Kaur, in partnership with Turner Contemporary.

CEMENT FIELDS

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2021

8 FUND BALANCES

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 March 2021 are represented by:			
Net assets	98,462	409,414	507,876
	98,462	409,414	507,876

Fund balance at 31 March 2020 are represented by:

Net assets	45,676	165,462	211,138
	45,676	165,462	211,138

9 RELATED PARTIES

There were no related party transactions for the year ended 31 March 2021 (2019/20 £Nil)