

# **CEMENT FIELDS**

**Charity No. 1122498**

**Company No. 6272178**

**Trustees' Report and Unaudited Accounts**

**31 March 2025**

## **CEMENT FIELDS**

### **REFERENCE AND ADMINISTRATIVE DETAILS**

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**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**

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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

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#### 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

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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

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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

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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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#### **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.

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**

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#### **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**

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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: 5<sup>th</sup> 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 £
<b>INCOME FROM:</b>					
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
<b>EXPENDITURE ON:</b>					
Charitable Activities		224,925	398,758	623,683	397,828
Total	3	224,925	398,758	623,683	397,828
<b>Net (expenditure)/income for the year</b>		19,683	43,042	62,725	12,864
Gross transfers between funds		-	-	-	-
<b>NET MOVEMENT IN FUNDS AFTER TRANSFERS</b>		19,683	43,042	62,725	12,864
<b>RECONCILIATION OF FUNDS</b>					
Balance brought forward		86,950	44,738	131,688	118,824
<b>Balance carried forward</b>		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	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	5		-		-
<b>CURRENT ASSETS</b>					
Debtors	6	100		3,000	
Cash at bank and in hand		197,613		132,867	
		<u>197,713</u>		<u>135,867</u>	
<b>CREDITORS: amounts falling due within one year</b>	7	(3,300)		(4,179)	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			<u>194,413</u>		<u>131,688</u>
<b>TOTAL NET ASSETS</b>			<u>194,413</u>		<u>131,688</u>
<b>Represented by:</b>					
<b>Unrestricted general funds</b>					
Free reserves		106,633		86,950	
Designated funds		<u>-</u>		<u>-</u>	
			106,633		86,950
<b>Restricted income funds</b>	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 5<sup>th</sup> November 2025



**C J Mitchell**

Treasurer and Trustee



## CEMENT FIELDS

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 MARCH 2025

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#### 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

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##### 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
		£	£
	<b>Unrestricted:</b>		
	Grants	244,416	244,416
	Donations	-	2,000
	<b>Total unrestricted</b>	246,416	246,416
	<b>Restricted:</b>		
	Grants	441,800	163,300
	<b>Total restricted</b>	441,800	163,300
	<b>Total grants and donations</b>	686,216	409,716

### 3 ANALYSIS OF EXPENDITURE

#### 2025

	Direct Costs £	Support Costs £	Total Costs £
<b>Charitable activities:</b>			
Arts, Community & Education	493,841	129,842	623,683
<b>Total</b>	493,841	129,842	623,683
<b>Analysis by fund</b>			
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 £
<b>Charitable activities:</b>			
Art & Comm & Education	217,579	180,249	397,828
<b>Total</b>	217,579	180,249	397,828
<b>Analysis by fund</b>			
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:

<b>Governance:</b>	<b>31.03.25</b>	<b>31.03.24</b>
	<b>£</b>	<b>£</b>
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)

	<b>31.03.25</b>	<b>31.03.24</b>
	<b>£</b>	<b>£</b>
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

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

## CEMENT FIELDS

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### FOR THE YEAR ENDED 31 MARCH 2025

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

<b>7 CREDITORS (AMOUNTS FALLING DUE WITHIN ONE YEAR)</b>	<b>31.03.25 £</b>	<b>31.03.24 £</b>
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
<b>Restricted funds:</b>					
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
<b>Total</b>	<b>44,738</b>	<b>441,800</b>	<b>(398,758)</b>	<b>-</b>	<b>87,780</b>
<b>Unrestricted general funds</b>	<b>86,950</b>	<b>244,608</b>	<b>(224,925)</b>	<b>-</b>	<b>106,633</b>
<b>Total funds</b>	<b>131,688</b>	<b>686,408</b>	<b>(397,828)</b>	<b>-</b>	<b>194,413</b>

## CEMENT FIELDS

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### FOR THE YEAR ENDED 31 MARCH 2025

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#### 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)