

Charity registration number 11915292 (England and Wales)

NORTH ESSEX SUPPORT TEAM (N.E.S.T) CIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

NORTH ESSEX SUPPORT TEAM (N.E.S.T) CIO

LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|----------------------|------------------------------------------------------------------------------------------------------------|-------------------------------|
| Trustees | P Morrison | |
| | K Warner | |
| | L Nicoll | (Appointed 11 January 2025) |
| | A Mills | (Appointed 29 September 2025) |
| | S Maskell | (Appointed 29 September 2025) |
| Charity number | 11915292 | |
| Registered office | 11 Deanes Close Dovercourt Harwich CO12 4JH | |
| Independent examiner | Daniel Insley BA FCA c/o The Old Exchange 64 West Stockwell Street Colchester Essex CO1 1HE | |

NORTH ESSEX SUPPORT TEAM (N.E.S.T) CIO

CONTENTS

| | Page |
|-----------------------------------|--------|
| Trustees' report | 1 - 4 |
| Independent examiner's report | 5 |
| Statement of financial activities | 6 |
| Balance sheet | 7 |
| Notes to the financial statements | 8 - 14 |

NORTH ESSEX SUPPORT TEAM (N.E.S.T) CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2025

The trustees present their annual report and financial statements for the year ended 31 May 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 CIO's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

North Essex Support Team (NEST) is an entirely volunteer-led charity. We pay no salaries and are supported by a dedicated core team of approximately 10 regular volunteers who manage the day-to-day work of the charity. During larger support initiatives, this is supplemented by over 150 volunteers from the local community.

Governance is provided by a Board of five trustees who oversee the charity's operations and contribute their professional skills where required

Our principal expenditure relates to the storage of furniture prior to delivery, administration and accountancy costs, operation and maintenance of an ageing delivery van, insurance, heating and electricity.

Despite the ongoing financial crisis and the increasing difficulty in securing funding, NEST has continued to expand its support to the poorest and most vulnerable households across North Essex.

Alongside our core activity of providing pre-loved and new furniture, NEST delivers a number of major initiatives aimed at tackling food and clothing poverty.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Beds for Children Initiative

In 2024–25, NEST once again prioritised its Beds for Children programme. National research shows that almost one million children in the UK do not have a bed of their own. Many sleep in damp, mouldy or unsafe conditions, including broken beds and worn-out mattresses. These circumstances are linked to long-term ill health and negative impacts on education and behaviour, particularly for children with ADHD and autism.

During the year, using a combination of grant funding and reserves, NEST delivered:

- Over 200 divan beds
- 15 sets of bunk beds
- 25 additional mattresses

More than 150 of these beds were brand new. Every bed was supplied with new sheets, pillowcases, duvets, duvet covers, pillows, and where required, mattress protectors and pyjamas.

Through a partnership with Colchester Blanketeers Community Knitting Group, each child also received a hand-knitted teddy bears.

In addition, over 100 sets of bedding were delivered, alongside pre-loved double beds, mattresses, towels, chests of drawers, bedside cabinets, and essential household items including crockery, cutlery, saucepans, kettles, toasters, microwaves, rugs and carpets.

NORTH ESSEX SUPPORT TEAM (N.E.S.T) CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

Disability and Mobility Support

NEST continues to collect and re-home specialist equipment for disabled and vulnerable people, including wheelchairs, walkers, commodes, perching stools, shower stools, shopping trolleys and wheeled trays.

During the year we re-homed:

- 27 rise-and-fall recliner chairs
- 6 mobility scooters
- 2 electric self-propelled wheelchairs

These items enabled individuals, including young mothers recovering from major strokes, to leave their homes, take their children to school and regain independence.

Referrals and Demand

A reduction in provision from other charities and agencies has led to a significant increase in referrals to NEST. We now receive referrals from social care, family support services, local authorities, schools, district nurses, social prescribers, GPs, police, NHS services, prisons, probation services and other charities.

Volunteer drivers are routinely collecting and delivering donations every Monday and Friday, and frequently on additional days to meet demand.

Instant Crisis Support

NEST provides limited emergency financial support to families in immediate crisis, for example where there is no electricity, heating or food. Referrals are made by telephone via partner agencies. In such cases, NEST transfers funds directly to families' bank accounts to allow them to purchase food and restore essential utilities.

This support is intended as a one-off intervention to provide short-term stability while longer-term solutions are arranged. It is used approximately two to three times per month.

Slow Cooker Club

NEST completed 50 Slow Cooker Club placements this year. Each participating family receives:

- A brand-new slow cooker
- Six weekly recipe cards
- All ingredients required to cook balanced meals

Over recent years, more than 250 families have benefited from this scheme. Participants are supported through a dedicated Facebook group, enabling families to share recipes and offer mutual support.

In 2024, NEST partnered with Refugee Action for Migrants and Asylum Seekers (RAMA) to create a Slow Cooker Club for Afghan asylum-seeking families. This required sourcing halal food suppliers, adapting recipes and building trust with families unfamiliar with UK support services. The project has strengthened NEST's ability to work with Muslim and asylum-seeking communities.

NORTH ESSEX SUPPORT TEAM (N.E.S.T) CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

One Beautiful Day Free of Poverty (Christmas Project)

This initiative has now run for eight years and aims to ensure vulnerable families experience a dignified and joyful Christmas Day.

Each family receives:

- A full Christmas Day food package (breakfast, dinner and tea)
- Sweets, chocolates and treats
- Nappies, sanitary products and household essentials
- Pet food
- Three new toys per child
- £40 for gas and electricity

In Christmas 2024, NEST supported 168 families across North Essex, as well as providing support for homeless individuals, young people leaving care and residents of Colchester Women's Refuge.

Winter Warmers

For the past ten years, NEST has run the Winter Warmers programme, collecting warm clothing, coats, footwear, blankets and duvets and distributing them through pop-up shops across North Essex. Items are provided completely free of charge.

Social workers, schools and charities also attend these events to collect clothing for vulnerable individuals. Over the last decade, more than 175,000 items have been re-homed through this scheme.

Prom Dresses and Suits

NEST operates a free prom outfit scheme to prevent families falling into debt or young people missing out due to poverty. Donations of dresses, suits, shoes and accessories are collected and distributed through community events.

Each event includes volunteer personal shoppers, seamstresses for on-the-day alterations, photographers and a celebratory presentation area. Families attend from across the region, and the initiative continues to grow.

Home from Hospital and Palliative Care Support

NEST provides free practical support to enable individuals to return home from hospital or receive end-of-life care at home. This includes moving beds and furniture within properties to create space for medical equipment.

We work closely with hospitals, district nurses and care providers. Most requests are completed within 48-72 hours, enabling individuals to recover or spend their final days in familiar surroundings.

Environmental Impact and Responsiveness

NEST demonstrates strong environmental responsibility through the reuse of pre-loved furniture and clothing. The charity also prides itself on rapid decision-making and the ability to respond quickly to urgent need, often delivering support within hours of referral.

NORTH ESSEX SUPPORT TEAM (N.E.S.T) CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The Charity is a Charitable Incorporated Organisation (CIO), subject to the provisions of its Constitution.

The trustees who served during the year and up to the date of signature of the financial statements were:

P Morrison

K Warner

L Nicoll

(Appointed 11 January 2025)

A Mills

(Appointed 29 September 2025)

S Maskell

(Appointed 29 September 2025)

Recruitment and appointment of trustees

Recruitment is advertised via social media. The NEST committee understand as part of its constitution it is required to have 3 trustees at all times and is taking action to ensure this is implemented in practice.

In the future NEST committee will extend the reach of its trustee recruitment by advertising at local events, updating it's website and continuing its drive on social media.

None of the trustees has any beneficial interest in the CIO. All of the trustees are members of the CIO and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

P Morrison

Trustee

18 March 2026

NORTH ESSEX SUPPORT TEAM (N.E.S.T) CIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NORTH ESSEX SUPPORT TEAM (N.E.S.T) CIO

I report to the trustees on my examination of the financial statements of North Essex Support Team (N.E.S.T) CIO (the charity) for the year ended 31 May 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

Daniel Insley BA FCA

c/o The Old Exchange
64 West Stockwell Street
Colchester
Essex
CO1 1HE
18 March 2026

NORTH ESSEX SUPPORT TEAM (N.E.S.T) CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2025

| | | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|-------------------------------------------------------|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| | Notes | | | | | | |
| Income from: | | | | | | | |
| Donations and legacies | 3 | 33,137 | 15,800 | 48,937 | 35,476 | 35,197 | 70,673 |
| | | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total income | | 33,137 | 15,800 | 48,937 | 35,476 | 35,197 | 70,673 |
| Expenditure on: | | | | | | | |
| <u>Charitable activities</u> | | | | | | | |
| Charitable activities | 4 | 45,847 | 7,634 | 53,481 | 30,912 | 35,197 | 66,109 |
| | | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| | | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total expenditure | | 45,847 | 7,634 | 53,481 | 30,912 | 35,197 | 66,109 |
| | | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Net income/(expenditure) and movement in funds | | (12,710) | 8,166 | (4,544) | 4,564 | - | 4,564 |
| Reconciliation of funds: | | | | | | | |
| Fund balances at 1 June 2024 | | 90,298 | - | 90,298 | 85,734 | - | 85,734 |
| | | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Fund balances at 31 May 2025 | | 77,588 | 8,166 | 85,754 | 90,298 | - | 90,298 |
| | | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

NORTH ESSEX SUPPORT TEAM (N.E.S.T) CIO

BALANCE SHEET

AS AT 31 MAY 2025

| | Notes | 2025 £ | £ | 2024 £ | £ |
|-------------------------------------------------------|-------|-------------------|-------------------|-------------------|-------------------|
| Fixed assets | | | | | |
| Tangible assets | 10 | | 2,832 | | 3,775 |
| Current assets | | | | | |
| Cash at bank and in hand | | 85,034 | | 93,403 | |
| Creditors: amounts falling due within one year | 11 | (2,112) | | (6,880) | |
| | | <u> </u> | | <u> </u> | |
| Net current assets | | | 82,922 | | 86,523 |
| | | | <u> </u> | | <u> </u> |
| Total assets less current liabilities | | | 85,754 | | 90,298 |
| | | | <u> </u> | | <u> </u> |
| The funds of the charity | | | | | |
| Restricted income funds | 12 | | 8,166 | | - |
| Unrestricted funds | 13 | | 77,588 | | 90,298 |
| | | | <u> </u> | | <u> </u> |
| | | | 85,754 | | 90,298 |
| | | | <u> </u> | | <u> </u> |

The financial statements were approved by the trustees on 18 March 2026

P Morrison
Trustee

NORTH ESSEX SUPPORT TEAM (N.E.S.T) CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

1 Accounting policies

Charity information

North Essex Support Team (N.E.S.T) CIO is a Charitable Incorporated Organisation registered with the Charities Commission.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's CIO's Constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, 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.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

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.

NORTH ESSEX SUPPORT TEAM (N.E.S.T) CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|----------------|----------------------|
| Motor vehicles | 25% reducing balance |
|----------------|----------------------|

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Basic financial assets

Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost.

Financial assets comprise cash at bank and in hand. Cash at bank and in hand is defined as all cash held in instant access bank accounts and used as working capital.

Financial liabilities held at amortised cost comprise all creditors except social security and other taxes, deferred income and provisions.

NORTH ESSEX SUPPORT TEAM (N.E.S.T) CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees do not believe the accounts to contain any significant accounting estimates or judgments.

3 Income from donations and legacies

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|---------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Donations and gifts | 33,137 | - | 33,137 | 35,476 | 11,297 | 46,773 |
| Grants | - | 15,800 | 15,800 | - | 23,900 | 23,900 |
| | <u>33,137</u> | <u>15,800</u> | <u>48,937</u> | <u>35,476</u> | <u>35,197</u> | <u>70,673</u> |

NORTH ESSEX SUPPORT TEAM (N.E.S.T) CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

4 Expenditure on charitable activities

| | Charitable activities 2025 £ | Charitable activities 2024 £ |
|-----------------------------------------------------------|---------------------------------------|---------------------------------------|
| Direct costs | | |
| Depreciation and impairment | 944 | 1,259 |
| Direct charitable activities | 40,862 | 47,235 |
| Storage costs | 2,352 | 6,238 |
| Van costs | 2,123 | 5,128 |
| Other costs | 4,768 | 2,569 |
| | <u>51,049</u> | <u>62,429</u> |
| Share of support and governance costs (see note 5) | | |
| Governance | 2,432 | 3,680 |
| | <u>53,481</u> | <u>66,109</u> |
| Analysis by fund | | |
| Unrestricted funds | 45,847 | 30,912 |
| Restricted funds | 7,634 | 35,197 |
| | <u>53,481</u> | <u>66,109</u> |

5 Support costs allocated to activities

| | 2025 £ | 2024 £ |
|--------------------------|--------------|--------------|
| Governance costs | <u>2,432</u> | <u>3,680</u> |
| Analysed between: | | |
| Charitable activities | <u>2,432</u> | <u>3,680</u> |

6 Net movement in funds

| | 2025 £ | 2024 £ |
|------------------------------------------------------------------------------------|------------|--------------|
| The net movement in funds is stated after charging/(crediting): | | |
| Fees payable for the independent examination of the charity's financial statements | 2,432 | 3,680 |
| Depreciation of owned tangible fixed assets | <u>944</u> | <u>1,259</u> |

NORTH ESSEX SUPPORT TEAM (N.E.S.T) CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

| | 2025 Number | 2024 Number |
|-------|----------------|----------------|
| Total | - | - |

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

| | Motor vehicles £ |
|------------------------------------|---------------------|
| Cost | |
| At 1 June 2024 | 8,950 |
| At 31 May 2025 | 8,950 |
| Depreciation and impairment | |
| At 1 June 2024 | 5,174 |
| Depreciation charged in the year | 944 |
| At 31 May 2025 | 6,118 |
| Carrying amount | |
| At 31 May 2025 | 2,832 |
| At 31 May 2024 | 3,775 |

11 Creditors: amounts falling due within one year

| | 2025 £ | 2024 £ |
|------------------------------|-----------|-----------|
| Accruals and deferred income | 2,112 | 6,880 |

NORTH ESSEX SUPPORT TEAM (N.E.S.T) CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | At 1 June 2024 | Incoming resources | Resources expended | At 31 May 2025 |
|-------------------------------------|-----------------------|---------------------------|---------------------------|-----------------------|
| | £ | £ | £ | £ |
| Community360 | - | 10,800 | (2,634) | 8,166 |
| Essex County Council | - | 5,000 | (5,000) | - |
| | <u>-</u> | <u>15,800</u> | <u>(7,634)</u> | <u>8,166</u> |
| | <u>-</u> | <u>15,800</u> | <u>(7,634)</u> | <u>8,166</u> |
| Previous year: | At 1 June 2023 | Incoming resources | Resources expended | At 31 May 2024 |
| | £ | £ | £ | £ |
| Community360 | - | 21,297 | (21,297) | - |
| Essex Association of Local Councils | - | 4,000 | (4,000) | - |
| Essex County Council | - | 8,000 | (8,000) | - |
| Colchester City Council | - | 1,900 | (1,900) | - |
| | <u>-</u> | <u>35,197</u> | <u>(35,197)</u> | <u>-</u> |
| | <u>-</u> | <u>35,197</u> | <u>(35,197)</u> | <u>-</u> |

The above grants have been restricted by the funders to be used for the specific purpose of the supply of beds and towards the One Day Free of Poverty annual project.

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | At 1 June 2024 | Incoming resources | Resources expended | Transfers | At 31 May 2025 |
|-----------------|----------------|--------------------|--------------------|-----------|----------------|
| | £ | £ | £ | £ | £ |
| Hampers | 3,786 | - | - | (3,786) | - |
| Furniture Moves | 9,118 | - | - | (9,118) | - |
| Winter Warmers | 505 | - | - | (505) | - |
| General funds | 76,889 | 33,137 | (45,847) | 13,409 | 77,588 |
| | <u>90,298</u> | <u>33,137</u> | <u>(45,847)</u> | <u>-</u> | <u>77,588</u> |
| | <u>90,298</u> | <u>33,137</u> | <u>(45,847)</u> | <u>-</u> | <u>77,588</u> |

NORTH ESSEX SUPPORT TEAM (N.E.S.T) CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

13 Unrestricted funds (Continued)

| Previous year: | At 1 June 2023 | Incoming resources | Resources expended | Transfers | At 31 May 2024 |
|-----------------|----------------|--------------------|--------------------|-----------|----------------|
| | £ | £ | £ | £ | £ |
| Hampers | 6,697 | - | (2,911) | - | 3,786 |
| Furniture Moves | 15,000 | - | (5,882) | - | 9,118 |
| Winter Warmers | 672 | - | (167) | - | 505 |
| General funds | 63,365 | 35,476 | (21,952) | - | 76,889 |
| | <u>85,734</u> | <u>35,476</u> | <u>(30,912)</u> | <u>-</u> | <u>90,298</u> |

14 Analysis of net assets between funds

| | Unrestricted funds | Restricted funds | Total |
|------------------------------|--------------------|------------------|---------------|
| | 2025 | 2025 | 2025 |
| | £ | £ | £ |
| At 31 May 2025: | | | |
| Tangible assets | 2,832 | - | 2,832 |
| Current assets/(liabilities) | 74,756 | 8,166 | 82,922 |
| | <u>77,588</u> | <u>8,166</u> | <u>85,754</u> |
| | <u>77,588</u> | <u>8,166</u> | <u>85,754</u> |
| | Unrestricted funds | Restricted funds | Total |
| | 2024 | 2024 | 2024 |
| | £ | £ | £ |
| At 31 May 2024: | | | |
| Tangible assets | 3,775 | - | 3,775 |
| Current assets/(liabilities) | 86,523 | - | 86,523 |
| | <u>90,298</u> | <u>-</u> | <u>90,298</u> |
| | <u>90,298</u> | <u>-</u> | <u>90,298</u> |

15 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).