Charity number: 1190911

MARKET FIELD FARM

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2026

MARKET FIELD FARM

CONTENTS

	Page
Reference and administrative details of the CIO, its Trustees and advisers	1
Trustees' report	2 - 5
Independent examiner's report	6 - 7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 23

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CIO, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 28 FEBRUARY 2026

Trustees	Gary Smith OBE, Chair Joanna Matthias, Trustee Jennifer Rudkins, Trustee David Bullock, Trustee Miranda Andras, Trustee Elizabeth Kuti, Trustee
Charity registered number	1190911
Principal office	Market Field School School Road Elmstead Colchester Essex CO7 7ET
Accountants	Griffin Chapman Chartered Accountants 4 & 5 The Cedars Apex 12 Old Ipswich Road Colchester Essex CO7 7QR

TRUSTEES' REPORT
FOR THE YEAR ENDED 28 FEBRUARY 2026

The Trustees present their annual report together with the financial statements of the Charitable Incorporated Organisation ('CIO') Market Field Farm for the year from 1 March 2025 to 28 February 2026.

Objectives and activities

a. Policies and objectives

The objects of the CIO are the relief of need of young people with autistic condition and learning difficulties, in particular by providing resources, education, work experience and employment opportunities and facilities.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

To support a long term strategy of the charity, we have created a conservation enterprise, working with local organisations, charities and landowners. The enterprise is called Market Field Grows and continues to be run as part of the charity. This enterprise has created part time jobs for people with learning disabilities, autism and ADHD.

Our long term strategy is to establish a multi-enterprise employment support site and our partnership with a local developer aims to achieve this. We now have a working masterplan, which was submitted for consideration to the Planning Officers at Tendring District Council in December 2022. A special committee meeting was held on 27 November 2023, and a resolution for approval was passed for the proposed site. This is a significant step towards obtaining the farm site to further our charity objectives.

The Highways department has approved the necessary plans. We are now in the process of revising the plans in line with currently presenting opportunities and political developments.

c. Activities undertaken to achieve objectives

Our intention has always been to work with existing businesses. However, we soon realised the opportunities were not there and we needed to break down the preconceptions around young people with disabilities. We therefore decided to become an employer ourselves to support the long term strategy of the charity.

Research led us towards the green economy and helping businesses achieve their net zero targets. It was then we created a conservation and gardening enterprise. We now work with local organisations, councils, charities and landowners. The enterprise is called Market Field Grows and is run as part of the charity.

Market Field Grows has continued to create meaningful employment opportunities in horticulture and conservation projects throughout another year. This project is set to run in parallel indefinitely alongside the charities wider plans for employment creating enterprises.

Over the next year, we are working further towards the opening of a mixed use community site alongside expanding and strengthening the grows project model.

Objectives and activities (continued)

d. Main activities undertaken to further the CIO's purposes for the public benefit

- Building a strong network of organisations and businesses upon which we have formed strong collaborations for partnership at our new site.
- Secured further contracts with local businesses and educational premises for work, outside of the traditional planting season. Market Field Grows continued to maintain grounds at four educational sites to generate sustainable, regular enterprise income. This partnership provides school trusts with affordable horticultural contractors while improving facilities for both students and the wider community.
- Working with the Planning team at Tendring District Council to support our current planning application.
- Planning and funding sourcing towards diversification into barista training with our barista van.
- A dedicated new Grows Vehicle: Funding from the National Lottery Reaching Communities fund secured a new double-cab tipper truck in February 2026. The new team vehicle will increase productivity by allowing more members to travel together and transport larger cargo loads.
- Postcode Places Trust: The project secured a generous £23,000 unrestricted grant from the Postcode Places Trust via players of the People's Postcode Lottery in June 2025. These vital, hard-to-secure funds provide the flexibility to cover essential daily core costs like insurance, employer contributions, administration, web hosting, and vehicle maintenance.

Achievements and performance

a. Main achievements of the CIO

- Diversifying our training offer for young people in transferable accreditations: A Colchester Catalyst Charity grant funded an inclusive, in-office first aid course during summer 2025, which also refreshed Mentor Joe's training as well as providing our young employees with an opportunity to complete their EFAW accreditation, as well as equipping the Grows vehicle with a new first aid kit. The successful day resulted in three employees achieving Qualsafe Emergency First Aid at Work qualifications and another earning an attendance certificate, boosting the teams future employability, confidence and training in a valuable personal life skill.
- Forest School Site Developments: The team developed forest school areas at two Inspires Multi Academy Trust primary academies throughout 2025 and 2026, boosting biodiversity and outdoor learning. The team expanded their repertoire in projects including the building of features like fire circles, wicking beds, habitats, pollinator specific planting and a live willow woven 'Fedge' (Part Fence, Part Hedge) and archway structure. The team continue to work on these outdoor education sites with a second phase underway for more planting to increase Biodiversity net gain and further improve the forest school settings.
- Royal Horticultural Society accredited training in conjunction with the Perennial Trust: Market Field Grows partnered with the Perennial Trust to support a young employee's career progression in horticulture. The trust is funding their RHS Level 2 qualification, allowing them to back up their practical outdoor conservation experience with official accreditation.
- Maintaining a steady income to cover salaries and running costs.
- Developing a network of potential partners and organisations with which to collaborate and generate further employment in our next year. Across 2026, the team are continuing to work on a variety of projects of community benefit, including the maintenance of the public surrounds of a historic pond alongside a community group, increasing garden accessibility for vulnerable people, and a mixed habitat native planter project across a number of different community and educational settings.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2026

Financial review

a. Going concern

The Trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. Overheads have been reduced to ensure the charity has sufficient reserves to deal with fluctuations in levels of work available. The Trustees continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

Reserves are retained by the charity in order to carry out repairs on the truck or general equipment used for the projects. Reserves would also be required for new equipment such as water tanks and lawn mowers.

Generally, the Trustees aim to have £3,500 in cash reserves. This sum would cover any unforeseen costs.

c. Financial activities

At the end of the financial year the charity had increased cash reserves totalling £46,767, compared to the previous year of £16,299. The charity has fixed assets totalling £52,376, being trucks used for Market Grows projects which were funded by grants received. Current liabilities totalled £2,955 (2025: £1,985), which was comprised of day to day operational costs outstanding. The net assets of the charity at the year end totalled £99,571, compared to £44,155 at the previous year end.

Restricted funds held by the charity as at 28 February 2026 totalled £15,576 (2025: £22,366). These funds are detailed further within the Statement of Funds notes.

Structure, governance and management

a. Constitution

Market Field Farm is a registered charity, number 1190911, and is constituted under a Foundation CIO Constitution.

b. Methods of appointment or election of Trustees

The management of the CIO is the responsibility of the Trustees who are elected and co-opted under the terms of the CIO Constitution.

There must be at least three Trustees at any time and the maximum number of Trustees is twelve. Every Trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the Trustees.

In selecting individuals for appointment as Trustees, they must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Members' liability

If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts or liabilities.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2026

Statement of Trustees' responsibilities

The Trustees 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).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the CIO and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the CIO's transactions and disclose with reasonable accuracy at any time the financial position of the CIO and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the CIO Constitution. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....
Gary Smith OBE
Chair

Date: 2 September 2026.

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 28 FEBRUARY 2026

Independent examiner's report to the Trustees of Market Field Farm ('the CIO')

I report to the charity Trustees on my examination of the accounts of the CIO for the year ended 28 February 2026.

Responsibilities and basis of report

As the Trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 CIO as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

The CIO has received bookkeeping support from Griffin Chapman in the year. I have applied FRC's Revised Ethical Standard.

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2026

This report is made solely to the CIO's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the CIO's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the CIO and the CIO's Trustees as a body, for my work or for this report.

Signed:  Dated: 11 September 2026.

Mr Thomas Maddocks FCA FMAAT

Griffin Chapman
Chartered Accountants
4 & 5 The Cedars
Apex 12
Old Ipswich Road
Colchester
Essex
CO7 7QR

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 FEBRUARY 2026

	Note	Unrestricted funds 2026 £	Restricted funds 2026 £	Total funds 2026 £	*Total funds 2025 £*
Income from:					
Donations and grants	3	**30,345**	**54,120**	**84,465**	*65,711*
Charitable activities	4	**15,489**	**-**	**15,489**	*18,721*
Total income		**45,834**	**54,120**	**99,954**	*84,432*
Expenditure on:					
Charitable activities	5	**19,628**	**24,910**	**44,538**	*55,491*
Total expenditure		**19,628**	**24,910**	**44,538**	*55,491*
Net income		**26,206**	**29,210**	**55,416**	*28,941*
Transfers between funds	14	**36,000**	**(36,000)**	**-**	-
Net movement in funds		**62,206**	**(6,790)**	**55,416**	*28,941*
Reconciliation of funds:					
Total funds brought forward		**21,789**	**22,366**	**44,155**	*15,214*
Net movement in funds		**62,206**	**(6,790)**	**55,416**	*28,941*
Total funds carried forward		**83,995**	**15,576**	**99,571**	*44,155*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 23 form part of these financial statements.

BALANCE SHEET
AS AT 28 FEBRUARY 2026

	Note		2026 £		*2025 £*
Fixed assets					
Tangible assets	10		**52,376**		*22,835*
			52,376		*22,835*
Current assets					
Debtors	11	**3,383**		*7,006*	
Cash at bank and in hand		**46,767**		*16,299*	
		50,150		*23,305*	
Current liabilities					
Creditors: amounts falling due within one year	12	**(2,955)**		*(1,985)*	
Net current assets / liabilities			**47,195**		*21,320*
Total assets less current liabilities			**99,571**		*44,155*
Total net assets			**99,571**		*44,155*
Charity funds					
Restricted funds	14		**15,576**		*22,366*
Unrestricted funds	14		**83,995**		*21,789*
Total funds			**99,571**		*44,155*

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....
Gary Smith OBE
Chair

Date: 2 September 2026.

The notes on pages 10 to 23 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2026

1. General information

Market Field Farm is a registered Charitable Incorporated Organisation (CIO) which is incorporated in England and Wales. The principal office is Market Field School, School Road, Elmstead, Colchester, Essex, CO7 7ET. The registered number of the charity is 1190911.

The object of the CIO is to help young adults with learning disabilities, autism and/or ADHD access meaningful employment. The CIO works with local people, companies and parish councils to conserve natural habitats, create wildlife-friendly gardens and help maintain public spaces with conservation and nature in mind. The CIO gives young people with learning disabilities a stepping stone into work.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Market Field Farm 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.

2.2 Going concern

The Trustees consider that there are no material uncertainties about the Charitable Incorporated Organisation's ability to continue as a going concern. They have considered the financial forecasts for a period of at least 12 months from the date these financial statements were approved, and believe the charity will have sufficient reserves.

2.3 Income

All income is recognised once the CIO has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2. Accounting policies (continued)

2.4 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 allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the CIO's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £200 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Motor vehicles	-	25% reducing balance method

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2. Accounting policies (continued)

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the CIO anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

The CIO only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pensions

The CIO operates a defined contribution pension scheme and the pension charge represents the amounts payable by the CIO to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the CIO and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the CIO for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2026

3. Income from donations and grants

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total funds 2026 £	*Total funds 2025 £*
Donations	5,345	-	**5,345**	*4,938*
Grants	25,000	54,120	**79,120**	*60,773*
	30,345	54,120	**84,465**	*65,711*
Total 2025	*7,938*	*57,773*	*65,711*	

4. Income from charitable activities

	Unrestricted funds 2026 £	Total funds 2026 £	*Total funds 2025 £*
Market Grows contracts	15,489	**15,489**	*18,721*
Total 2025	*18,721*	*18,721*	

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	*Total 2025 £*
Market Grows	19,628	24,910	**44,538**	*55,491*
Total 2025	*30,836*	*24,655*	*55,491*	

6. Analysis of expenditure by activities

	Activities undertaken directly 2026 £	Support costs 2026 £	Total funds 2026 £	*Total funds 2025 £*
Market Grows	29,109	15,429	**44,538**	*55,491*
Total 2025	*39,716*	*15,775*	*55,491*	

Analysis of direct costs

	Market Grows 2026 £	Total funds 2026 £	*Total funds 2025 £*
Leadership staff costs	5,700	**5,700**	*2,594*
Beneficiary wages	17,553	**17,553**	*15,949*
Contract costs	2,604	**2,604**	*5,365*
Tools and protective clothing	1,242	**1,242**	*10,902*
Motor running costs	669	**669**	*2,714*
Motor fuel	1,341	**1,341**	*2,192*
	29,109	**29,109**	*39,716*
Total 2025	*39,716*	*39,716*	

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Market Grows 2026 £	Total funds 2026 £	*Total funds 2025 £*
Depreciation	6,459	**6,459**	*7,612*
Insurance	1,188	**1,188**	*1,128*
Computer costs	288	**288**	*230*
Telephone	-	**-**	*479*
Accountancy, bookkeeping and payroll fees	5,868	**5,868**	*4,637*
Bank charges and interest	329	**329**	*337*
General expenses	182	**182**	*9*
Printing, postage and stationery	4	**4**	*13*
Advertising and marketing	-	**-**	*654*
Subscriptions	216	**216**	*216*
Staff training	895	**895**	*-*
Loss on disposal of fixed asset	-	**-**	*460*
	15,429	**15,429**	*15,775*
Total 2025	*15,775*	*15,775*	

7. Independent examiner's remuneration

	2026 £	*2025 £*
Fees payable to the CIO's independent examiner for the independent examination of the CIO's annual accounts	**850**	*750*
Fees payable to the CIO's independent examiner in respect of:		
All other services not included above	**950**	*850*

8. Staff costs

	2026 £	*2025* *£*
Wages and salaries	**5,659**	*2,594*
Beneficiary wages	**17,553**	*15,949*
Contribution to defined contribution pension schemes	**41**	-
	23,253	*18,543*

The average number of persons employed by the CIO during the year was as follows:

	2026 No.	*2025* *No.*
Leadership staff	**1**	-
Beneficiary workers	**3**	*9*
	4	*9*

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2025 - £NIL)*.

During the year ended 28 February 2026, no Trustee expenses have been incurred *(2025 - £NIL)*.

10. Tangible fixed assets

	Motor vehicles £
Cost or valuation	
At 1 March 2025	**34,195**
Additions	**36,000**
At 28 February 2026	**70,195**
Depreciation	
At 1 March 2025	**11,360**
Charge for the year	**6,459**
At 28 February 2026	**17,819**
Net book value	
At 28 February 2026	**52,376**
At 28 February 2025	*22,835*

11. Debtors

	2026 £	*2025 £*
Due within one year		
Trade debtors	**1,094**	*470*
Other debtors	**-**	*93*
Prepayments and accrued income	**2,289**	*6,443*
	3,383	*7,006*

12. Creditors: Amounts falling due within one year

	2026	*2025*
	£	*£*
Other taxation and social security	**17**	*-*
Other creditors	**160**	*65*
Accruals and deferred income	**2,778**	*1,920*
	2,955	*1,985*

13. Financial instruments

	2026	*2025*
	£	*£*
Financial assets		
Financial assets measured at fair value through income and expenditure	**46,767**	*16,299*

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

14. Statement of funds

Statement of funds - current year

	Balance at 1 March 2025 £	Income £	Expenditure £	Transfers in/out £	Balance at 28 February 2026 £
Unrestricted funds					
General Funds	**21,789**	**45,834**	**(19,628)**	**36,000**	**83,995**
Restricted funds					
ECF Equipment	**5,471**	**-**	**-**	**-**	**5,471**
ECF Four Acre Core Cost Fund	**-**	**7,000**	**(7,000)**	**-**	**-**
The Big Green Internet Project	**5,096**	**(5,096)**	**-**	**-**	**-**
Tree Council	**6,068**	**4,438**	**(10,077)**	**-**	**429**
ECF Employment	**5,731**	**-**	**(5,659)**	**-**	**72**
Cox's Pond	**-**	**3,600**	**-**	**-**	**3,600**
The National Lottery Community Fund	**-**	**43,178**	**(1,178)**	**(36,000)**	**6,000**
Colchester Catalyst - First Aid	**-**	**1,000**	**(996)**	**-**	**4**
	22,366	**54,120**	**(24,910)**	**(36,000)**	**15,576**
Total of funds	**44,155**	**99,954**	**(44,538)**	**-**	**99,571**

14. Statement of funds (continued)

Restricted Funds:

The Four Acre Core Cost Fund, administered by Essex Community Foundation, provided funding towards core operational costs of the charity.

The Essex Community Foundation Equipment fund was granted to finance the purchase of new equipment. These funds were still being held at the year end.

The Big Green Internet Fund was provided to fund staff costs of beneficiary workers on a project to plant trees on a site in Stanway.

The Tree Council fund was provided to finance the Willow SUDS project, where the leadership team and beneficiary workers will plant trees as part of the tree planting programme. The fund also covered the materials required.

The Essex Community Foundation Employment fund was provided to finance the employment wages of a new bid writer for the charity.

The Cox's Pond fund was provided to support the developing 'Friends of Cox's Pond' group in the horticultural maintenance of Cox's Pond, Harwich.

The Lottery Community fund was provided to purchase a tipper truck to increase efficiency and delivery of the wider operations of the organisation, increase the biodiversity net gain of the area as well as increase the skill sets of the employees with disabilities.

The Colchester Catalyst First Aid fund was provided to enrol 4 people onto a bespoke first aid course with an award-winning training provider, fully regulated and accredited through Ofqual via Qualsafe Awards.

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 March 2024 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 28 February 2025* £
Unrestricted funds					
General Funds	*6,766*	*26,659*	*(30,836)*	*19,200*	*21,789*
Restricted funds					
ECF Equipment	*5,471*	-	-	-	*5,471*
The Big Green Internet Project	*2,977*	*6,658*	*(4,539)*	-	*5,096*
Locality Fund	-	*8,724*	*(8,724)*	-	-
ECC Local Community Fund	-	*23,710*	*(4,510)*	*(19,200)*	-
Tree Council	-	*10,356*	*(4,288)*	-	*6,068*
ECF Employment	-	*8,325*	*(2,594)*	-	*5,731*
	8,448	*57,773*	*(24,655)*	*(19,200)*	*22,366*
Total of funds	*15,214*	*84,432*	*(55,491)*	-	*44,155*

15. Summary of funds

Summary of funds - current year

	Balance at 1 March 2025 £	**Income** £	**Expenditure** £	**Transfers in/out** £	**Balance at 28 February 2026** £
General funds	**21,789**	**45,834**	**(19,628)**	**36,000**	**83,995**
Restricted funds	**22,366**	**54,120**	**(24,910)**	**(36,000)**	**15,576**
	44,155	**99,954**	**(44,538)**	**-**	**99,571**

15. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 March 2024 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 28 February 2025* £
General funds	*6,766*	*26,659*	*(30,836)*	*19,200*	*21,789*
Restricted funds	*8,448*	*57,773*	*(24,655)*	*(19,200)*	*22,366*
	15,214	*84,432*	*(55,491)*	-	*44,155*

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2026 £	**Restricted funds 2026** £	**Total funds 2026** £
Tangible fixed assets	52,376	-	**52,376**
Current assets	34,574	15,576	**50,150**
Creditors due within one year	(2,955)	-	**(2,955)**
Total	83,995	15,576	**99,571**

Analysis of net assets between funds - prior year

	Unrestricted funds 2025 £	*Restricted funds 2025* £	*Total funds 2025* £
Tangible fixed assets	*22,835*	-	*22,835*
Current assets	*939*	*22,366*	*23,305*
Creditors due within one year	*(1,985)*	-	*(1,985)*
Total	*21,789*	*22,366*	*44,155*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2026

17. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £41 (2025: £nil). No amount was payable to the fund at the balance sheet date and therefore included in creditors.

18. Members' liability

If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts or liabilities.