

AMBERSIDE TRUST

England & Wales · Charity number 1160760

Details

Status Registered

Legal form CIO

Registered 2015-03-05

Register [View on the Charity Commission register](#)

Contact

Address AmberSide Trust
c/o Connected Voice
One Strawberry Lane
Newcastle-upon-Tyne
NE1 4BX

Phone 0191 232 2000

Email side.gallery@amber-online.com

Website <https://sidegallery.co.uk/>

Activities

Objects: TO ADVANCE EDUCATION IN THE ARTS, IN PARTICULAR FILM AND PHOTOGRAPHY, BY:- THE PROMOTION, SUPPORT, ASSISTANCE AND IMPROVEMENT OF SIDE GALLERY & CINEMA, NEWCASTLE-UPON-TYNE AND THE AMBER FILM AND PHOTOGRAPHY COLLECTION (THE COLLECTION);- THE PRESERVATION, CONSERVATION, ACCESSIBILITY AND INTERPRETATION OF THE COLLECTION;- THE COMMISSIONING AND ACQUISITION OF NEW PHOTOGRAPHY, FILM AND AUDIO VISUAL WORK, THE PROGRAMMING OF EXHIBITIONS AND SCREENINGS, AND THE DEVELOPMENT OF EDUCATIONAL WORK. FOR THE PURPOSES OF THIS CLAUSE, THE COLLECTION REFERS TO A BODY OF WORK WHICH HAS EVOLVED THROUGH THE PRODUCTION, EXHIBITION, TOURING AND COLLECTING ACTIVITY OF AMBER ASSOCIATES AND AMBER FILM & PHOTOGRAPHY COLLECTIVE CIC. THE WORK IS FOCUSED ON THE LIVES AND LANDSCAPES OF DIFFERENT COMMUNITIES, INCLUDING BUT NOT LIMITED TO, WORKING CLASS, INDUSTRIAL AND POST INDUSTRIAL, RURAL, REFUGEE, MARGINALISED, ITINERANT AND SUCH PEOPLE WHO ARE EXPERIENCING CHANGE OR THREAT TO THEIR CULTURE OR WAY OF LIFE, IN THE NORTH EAST OF ENGLAND, NATIONALLY OR INTERNATIONALLY.

Activities: To secure the future of the Amber film & photography Collection by: maintaining its integrity and addressing conservation needs; supporting Side Gallery & Cinema, where the work can be seen; extending access through touring and online work; building awareness of its story; and enabling the new work (acquisition, production & educational activity) which will take this living archive forward

Classification

- **How:** Provides Other Finance, Provides Advocacy/advice/information
- **What:** Education/training, Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Newcastle Upon Tyne City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£11,358	£15,164	-	-
2024-03-31	£31,521	£20,394	-	-
2023-03-31	£24,550	£15,262	-	-
2022-03-31	£44,907	£58,560	-	-
2021-03-31	£43,100	£26,216	-	-

Trustees

Name	Role	Appointed
Dr Martyn Hudson	Chair	2023-10-23
Dr Philippa Jane Oldfield		2023-10-23
Elizabeth Anne Rees		2021-04-14
Iain Watson		2021-04-14
Mick Henry		2017-10-30
Phyllida Mary Bridget Shaw		2021-04-14
Richard Grassick		2024-01-22
Simone Jimena Rudolphi		2023-10-23

AMBERSIDE TRUST

England & Wales - Charity number 1160760

Accounts

AMBERSIDE TRUST

REPORT AND FINANCIAL STATEMENTS

Charity number 1160760

AmberSide Trust
TRUSTEES' ANNUAL REPORT
For the year ended 31 March 2025

Contents	Page
Trustees' Annual Report	1 – 8
Independent examiner's report	9
Statement of financial activities	10
Balance Sheet	11
Notes to the financial statements	12 - 18

The Trustees of AmberSide Trust (the “Charity”) are pleased to present their annual report, together with the financial statements of the Charity, for the period ended 31 March 2025.

The financial statements comply with the Charities Act 2022, the Constitution and *Accounting and Reporting by Charities: Statement of Recommended Practice* for 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.

1. Objectives and Activities

AmberSide Trust advances education, in particular film and photography, through the preservation, conservation, interpretation and sharing of the AmberSide Collection; through the programming of exhibitions and screenings at Side Gallery and Cinema in Newcastle-upon-Tyne and elsewhere; through educational activities; and through the commissioning and acquisition of new work.

The AmberSide Collection is a collection of social documentary photography and film, created, commissioned and acquired, since 1968, by the founders of Amber Films and Side Gallery (known as the Amber Associates) and since 2010, by its successor body, Amber Film & Photography Collective Community Interest Company (CIC).

The Collection is owned by the AmberSide Collection Trust (Charity no. 1160761) of which AmberSide Trust (Charitable Incorporation no.1160760) is the sole Trustee. These two Trusts were formed in 2014-15 when the Amber Associates and the CIC agreed that the best way to preserve and protect the Collection, in perpetuity, was for the Amber Associates to transfer their ownership of the Collection to an independent, charitably constituted organisation, which would protect the integrity of the Collection (it can never be broken up or sold), continue to add to it, increase access to it and ensure it remains physically located in the North East.

The Collection comprises some 20,000 photographs, 10,000 slides, 100 films and associated paper files and 6TB of digital assets. It includes work by photographers and film makers from North East England, elsewhere in the UK and from other countries, such as Sirkka-Liisa Konttinen, Robert Doisneau, Graciela Iturbide, Henri Cartier-Bresson, Weegee, Russell Lee, Martin Chambi, Eugene Richards and August Sander. The Collection is managed, under the terms of a Collections Agreement between the Trust, the CIC and the Amber Associates, by the CIC’s Archivist and Managing Director, Laura Laffler. Laura also represents the CIC on the Board of AmberSide Trust.

Throughout 2024-25 the Collection was stored in the Archive at 5-9 Side, Newcastle-upon-Tyne, premises owned by the Amber Associates housing Side Gallery, Cinema and Bookshop and the offices of the CIC. During the year, the Amber Associates continued to seek a buyer for 5-9 Side, on the understanding that the CIC would remain as a tenant. The sale of the buildings was completed in April 2025.

The Trustees have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's objectives and planning its activities. The Trustees have also reviewed the charitable purposes of AmberSide Trust and the external environment to make sure the Charity is still relevant and needed. This annual report demonstrates the link between our charitable activity and how it benefits our service users.

2. Achievements and Performance

In 2023-24, the Trust made a successful application to Archives Revealed, a grant programme that supports the cataloguing and wider sharing of archival collections. The programme is funded by the National Archives, the Pilgrim Trust, the Wolfson Foundation and the National Lottery Heritage Fund. Our 12-month project, *Preserved in Amber*, was awarded £35,000.

We could not start work on the project until we had secured additional funding, which we did in April 2024. Project archivist Mark Cordell was appointed in September 2024 with a brief to transform more than 160 linear metres of material into a searchable, online catalogue, using the Epexio collections management system. Over the next twelve months, this would involve creating almost 7,000 item level records (a single photograph, film, letter or other written document, for example) and more than 600 series level records. (A series is a number of records grouped according to their context.) This system will make it much easier for researchers to find the material they are looking for in our Collection.

The cataloguing process, the associated engagement activities and the involvement of 20 volunteers, continued into 2025-26 and its impact on our capacity to share our unique Collection will be covered in next year's annual report. The catalogue can now be viewed online at <https://amber.epexio.com>.

In April 2024, it was a grant of £236,615 from the National Lottery Heritage Fund to Amber Film & Photography Collective CIC that enabled us to start work on the cataloguing. The grant was for a programme of work called *Transforming Amber: Building a Resilient Future*. The CIC was the grant recipient, with the Trust as a named partner in the project.

What we hoped would be the temporary closure of Side Gallery, Cinema and Bookshop in April 2023 (resulting from the loss of Arts Council funding and the rising cost of running the premises) created the opportunity to focus on developing a new business model. This included (among other activities) commissioning an environmental audit of the premises at 5-9 Side; an assessment of the archive facilities and their long-term viability as a home for the Collection; a curatorial audit of the Collection to identify opportunities for touring exhibitions, community engagement and income generation; research into other income streams; and a review of the governance of the CIC and the Trust and their respective roles.

In 2024/25 works from the AmberSide Collection could be seen in public exhibitions through Hayward Touring and at Tate Britain, The National Coalmining Museum and Two Temple Place in London. In Newcastle, the Farrell Centre's exhibition, *Concrete Dreams*, ran from September 2024-June 2025. It included multiple loans from our T. Dan Smith Collection. Also during 2024 film-maker Tom Draper produced a new documentary, Amber's T. Dan Smith. From February 2024 (until December 2025) visitors to the exhibition could see Amber Documenting Place. A talk was programmed to coincide with this, in which we explored why Byker has been such a source of interest and creative inspiration. More than 200 people attended.

During 2024, film-maker Harry Lawson made extensive use of the Collection for his exhibition *Stepney Western*, which opened at Newcastle Contemporary Art in March.

March was a busy month, with the launch of MySide|OurSide (previously referred to as the Heritage Production Lab) a new programme to help emerging photographers and artists to engage with the Archive. The expectation is that, through co-creation projects, educational partnerships and digital engagement strategies, this programme will extend the Collection's reach beyond traditional exhibition spaces.

March also saw the unveiling of a new website by the CIC, now branded as SIDE. The site offers greatly improved digital access to the Collection and includes a blog, where SIDE's curatorial, archive, and education teams can share in-depth, but accessible, responses to our images and the photographers behind the Collection.

The future

For the Trust, the two areas of particular focus during the year were the future housing of the Collection and the governance arrangements. The project was still underway at the end of the financial year and will be reported on in full in the 2025-26 report. The Trustees would, however, like to share two significant conclusions concerning the Collection.

In early 2026, the Collection will be moved, in its entirety, to Newcastle University's Team Valley Research Reserve, where it will be cared for by university staff until a permanent home is identified. We are very grateful to the university for their generosity in facilitating this move. We will continue to access the Collection for exhibitions, the learning programme, loans and research.

There are no plans to reopen Side Gallery as an exhibition space. From early 2026, we will have a curatorial base at Baltic, with exhibitions from 2027, making the Collection more visible, relevant and active for more people than ever in its history.

Throughout the year, the Community Foundation (Newcastle Culture Investment Fund) and the Paul Hamlyn Foundation, have been responsive and supportive and we are grateful to them both.

Learning and Participation

In 2024-25, the CIC's Education Director Bryan Dixon continued to deliver the Primary Source Programme at Carville Primary School in Wallsend and New York Primary School in North Shields. Each school is hosting a three-year residency that combines training in the use of digital cameras and a creative project, often with a heritage theme. Each year group's project is designed in discussion with its teachers, using photography to enhance the delivery of other subjects and culminates in an exhibition at the school, another venue or online. Most of these projects invite local residents to share their knowledge and experience of the project's theme.

The NLHF grant (for *Transforming Amber*) enabled the CIC to pilot a full-time post of Education and Outreach Coordinator (already part-funded by the Paul Hamlyn Foundation) from October 2024. This created more time for the development of lesson plans linked to the AmberSide Collection and for supporting the freelance artists working in each school, while the Education Director could spend more time working with the teachers and partners.

The financial year 2024-25 bridges two academic years. In each school, the programme involved pupils from Years 4, 5 and 6 in one project in each academic year. In 2024-25, Carville Primary School completed two projects (having completed its first in 2023-34) and began another three. New York Primary School completed three and began another three. The following are two examples.

In the summer term of 2024, Year 5 pupils from Carville Primary School used the AmberSide Collection and local maps to research the history of shipbuilding in Wallsend. They met former employees of Swan Hunter at school and then spent a day filming and taking photographs at the shipyard. The Year 6 project, *How did the 20th Century Change the World?* used photography to deepen pupils' understanding of the history of the quayside, as they researched and then photographed the Tyne Bridge and nearby buildings.

At New York Primary School, in a project called *Postcode Explorers*, a Year 5 group used maps provided by Historic England to research the area around the school. They then went on a photo-walk to document the streets and buildings they had learned about. Seventy local residents contributed to this project and an exhibition of the photographs in November attracted a lot of interest. The school has established a camera club and teachers are keen to see younger pupils benefitting from the residency.

A total of 282 pupils and 82 volunteers took part in this programme during the year.

3. Financial Review

In 2024-25 AmberSide Trust had a total income of £11,358 (2024: £31,521). There were two types of income: grants (which accounted for 88% of the total) and donations (12%).

The continued closure of Side Gallery through 2024-25 meant no donations from gallery visitors this year. This was previously our main source of unrestricted income.

Donations from all sources in 2024-25 totalled £1,358, compared with £5,650 in 2023-23, the last year in which the Gallery was open.

The Statement of Financial Activities for the year ending 31 March 2025 shows a deficit of £3,806 (2024: surplus of £11,127).

The Balance Sheet shows total funds carried forward of £26,666 (2024: £30,472) of which £14,015 were restricted funds. These were made up of grants for Archives Revealed and from the Community Foundation (NCIF), which would be paid to the CIC once project activities were underway, or completed.

Donations made to AmberSide Trust through the Just Giving platform provide the Trust with unrestricted funds. At the end of the year there were unrestricted reserves of £8,067 and designated funds of £4,584 for commissioning new work. The unrestricted reserves are sufficient to cover the Trust's modest running costs in 2025/26.

Reserves policy

AmberSide Trust has no employees, premises or equipment. Its outgoings in 2024-25 were fees to Unity Trust Bank, Just Giving, travel expenses incurred by Trustees in their work for the Trust, Trustee indemnity insurance and accountancy fees. The reserves policy is reviewed annually. The aim is to maintain unrestricted reserves of £5,000 in 2025-26.

Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered the relevant information, including anticipated outgoings in 2025-26, likely donations and funding applications. They have concluded that they can continue to adopt the going concern basis for preparing the annual report and accounts.

4. Structure, Governance and Management

AmberSide Trust is a charitable incorporated organisation (CIO) as defined by the Companies Act 2006 and was registered with the Charity Commission in March 2015. It is governed by a Board of Trustees. The Trust has no employees and no premises.

The Trust was formed to protect, develop and share the AmberSide Collection. The Collection is managed for the Trust by Amber Film & Photography Collective CIC, which draws on the collection for its exhibition and learning and participation programmes.

The CIC also works with other organisations and venues to exhibit work from the AmberSide Collection.

A total of nine Trustees served in 2024-25, eight for the full year and one for ten months. Jennifer Hinves stepped down as a Trustee at the end of January 2025, having joined the Board in 2018 and serving as Vice Chair for four years. Together with former Trustee Judy Cowgill she led the process of developing the Board and was an energetic networker on the Trust's behalf.

The Board meets quarterly and more often, when needed. It has no permanent sub-committees but forms task-specific groups as required. Individual Trustees lead and support the Trust's activities according to their skills, interests and capacity (e.g. reviewing policies, recruiting Trustees, participating in working groups with the CIC, building and maintaining relationships with donors and funding bodies). Trustees receive no remuneration but may claim agreed expenses they incur in attending Trustee meetings.

The Trust has a single bank account, with Unity Trust Bank. All payments from the account are electronic and require authorisation from two of the account's signatories. The Board receives a finance report at each quarterly meeting, from the Trustee who acts as Treasurer.

Risk

The Trustees are mindful of the risks there may be in pursuing their aims. They have examined the principal areas of the Trust's operation and considered the main risks associated with each area. Procedures are in place to mitigate these risks, including a regular review of risks and procedures at Board meetings.

The AmberSide Collection is stored in an Archive run by Amber Film & Photography Collective CIC's Archivist and Director, Laura Laffler. The Collection is managed by the CIC under the terms of a Collections Agreement.

The Trust has no financial investments.

Acknowledgements

The Trust gratefully acknowledges every one of its individual donors in 2024-25. We thank the funding partners of Archives Revealed, the Community Foundation (Newcastle Culture Investment Fund) and the Paul Hamlyn Foundation for their support and encouragement during a period of challenge and change. We thank Ward Hadaway for generously providing us with meeting space for our Board meetings. We acknowledge, with admiration and gratitude, the efforts and achievements of Laura Laffler, Bryan Dixon, Mark Cordell, Ellen Stone, on behalf of the AmberSide Collection in 2024-25.

5. Reference and administrative details of the charity, its trustees and advisors

Charity Name	AmberSide Trust
Registered Charity Number	1160760
Operational address	Side Gallery, 5-9 Side, Newcastle-Upon-Tyne NE1 3JE
Trustees	Martyn Hudson (Chair) Richard Grassick Mick Henry Jennifer Hinves Laura Laffler Pippa Oldfield Elizabeth Anne Rees Simone Rudolphi Phyllida Mary Bridget Shaw Iain Watson
Independent Examiner	Lilian Hetherington FCA Connected Voice Business Services One Strawberry Lane Newcastle upon Tyne NE1 4BXF
Bankers	Unity Trust Bank

6. Insurance

The charity's insurance policy does not cover or provide trustees with indemnity cover.

7. Statement of Trustee Responsibilities

The Charity's Trustees are responsible for preparing a trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The charity Trustees are required to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of incoming resources and application of resources. In preparing financial statements, the Trustees are required to:

Select 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;
- State whether applicable accounting standards 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 charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. 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.

Approved by the Trustees on 26 January 2026 and signed on their behalf
by:

Phyllida Shaw
Trustee

AMBERSIDE TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the financial statements of AmberSide Trust for the year ended 31 March 2025, which are set out on pages 10 to 18.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2022 ("the Charities Act") and that an independent examination is needed.

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

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 if the requirements that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I 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.

Lilian Hetherington FCA
Fellow of the Institute of Chartered Accountants in England & Wales
Connected Voice Business Services
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX

Date: 26 January 2026

AMBERSIDE TRUST**STATEMENT OF FINANCIAL ACTIVITIES**

For the year ended 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<u>Income from:</u>					
Donations and legacies	6	1,358	-	1,358	3,021
Charitable activities	7	-	10,000	10,000	28,500
Total income		1,358	10,000	11,358	31,521
<u>Expenditure on:</u>					
Charitable activities	8	1,679	13,485	15,164	20,394
Total expenditure		1,679	13,485	15,164	20,394
Net income/(expenditure) and net movement of funds		(321)	(3,485)	(3,806)	11,127
<u>Reconciliation of funds</u>					
Total funds brought forward		12,972	17,500	30,472	19,345
Total funds carried forward		12,651	14,015	26,666	30,472

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 12 to 18 form an integral part of these financial statements.

BALANCE SHEET

As at 31 March 2025

	Notes	£	Total 2025 £	£	Total 2024 £
<u>Current assets</u>					
Cash at bank and in hand	14	27,170		30,964	
Total current assets		27,170		30,964	
Creditors: amounts falling due within one year	16	(504)		(492)	
Net current assets			26,666		30,472
Total assets less current liabilities			26,666		30,472
Total net assets or liabilities			26,666		30,472
<u>Funds of the charity</u>					
Unrestricted income funds			12,651		12,972
Restricted income funds			14,015		17,500
Total funds			26,666		30,472

The notes on pages 12 to 18 form an integral part of these financial statements.

These financial statements were approved by the Board on: 26 January 2026

and are signed on its behalf by:

Phyllida Shaw
Trustee

AMBERSIDE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2022.

AmberSide Trust, incorporating the AmberSide Collection Trust meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis. In making their assessment the trustees have reviewed and considered relevant information, including their annual budget and future cash flows. The trustees are of the view that the immediate future of the charity for the next 12 months is secure and that on this basis the charity is a going concern.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability.

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

AMBERSIDE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

3.4 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

3.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

3.6 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. 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 donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.2 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.3 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.4 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

5 Assets

5.1 Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a reducing balance basis:

The Charity currently has no tangible fixed assets.

5.2 Heritage assets

Heritage assets are not recognised in the balance sheet because information relating to their cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the charity.

5.3 Debtors

Debtors are measured at their recoverable amounts, being the amount the charity anticipates it will receive in settlement of the debt.

AMBERSIDE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
6 Donations and legacies				
Donations	1,358	-	1,358	3,021
	<u>1,358</u>	<u>-</u>	<u>1,358</u>	<u>3,021</u>
7 Charitable activities				
<u>Grant income</u>				
Pilgrim Trust	-	-	-	17,500
Community Foundation Newcastle Culture Investment Fund (NCIF)	-	10,000	10,000	10,000
Hadrian Trust	-	-	-	1,000
	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>28,500</u>

Income was £11,358 (2024: £31,521) of which £1,358 was unrestricted or designated (2024: £3,021) and £10,000 was restricted (2024: £28,500)

Analysis of expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
8 Charitable activities				
Transfers to Amber Film & Photography Collective CIC	-	13,485	13,485	19,113
<u>Support costs</u>				
Museums Association Membership	-	-	-	82
Just Giving fees	216	-	216	216
Bank Charges	69	-	69	72
Insurance	298	-	298	298
HMRC penalty	-	-	-	100
Independent examiner's fees for reporting on the accounts	504	-	504	492
<u>Governance Costs</u>				
Trustees' expenses	592	-	592	21
	<u>1,679</u>	<u>13,485</u>	<u>15,164</u>	<u>20,394</u>

Expenditure on charitable activities was £15,164 (2024: £20,394) of which £1,679 was unrestricted or designated (2024: £2,394) and £13,485 was restricted (2024: £18,000).

AMBERSIDE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

9 Fees for examination of the accounts

	2025	2024
	£	£
Independent examiner's fees for reporting on the accounts	504	492
	504	492

There were no other fees paid to the examiner.

10 Analysis of key management personnel

The key management personnel of the charity comprise the trustees only. The total benefits of the key management personnel of the charity were £nil. (2024: £nil).

11 Staff numbers

The average monthly head count was nil staff (2024: nil staff).

12 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity.

Trustees' expenses

The following detail the travel expenses incurred by the trustees.

	2025	2024
	£	£
P Oldfield	45	21
P Shaw	215	-
R Grassick	61	-
M Hudson	271	-
	592	21

The following detail the related party transactions in the reporting period.

The following transactions are grants received by AmberSide Trust for Amber Film & Photography Collective CIC;

	2025	2025	2024	2024
	Grants	Balance	Grants	Balance
	£	£	£	£
Pilgrim Trust	-	9,015	17,500	17,500
Community Foundation (NCIF)	10,000	5,000	10,000	-
Hadrian Trust	-	-	1,000	-
	10,000	14,015	28,500	17,500

All amounts received by AmberSide Trust on behalf of Amber Film & Photography Collective CIC have been paid across except for the amount from the Pilgrim Trust. The remaining balance will be paid over when the terms of the funding are met.

AMBERSIDE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

12 Transaction(s) with related parties continued

The following transactions are grants received by AmberSide Trust and expensed to Amberside Film & Photography Collective CIC to carry out the work;

	01/04/2023	Received	Expensed	31/03/2024
	£	£	£	£
Pilgrim Trust	-	17,500	-	17,500
Community Foundation (NCIF)	-	10,000	(10,000)	-
Hadrian Trust	-	1,000	(1,000)	-
Newcastle City Council	1,500	-	(1,500)	-
The Shears Foundation	5,500	-	(5,500)	-
	<u>7,000</u>	<u>28,500</u>	<u>(18,000)</u>	<u>17,500</u>

	01/04/2024	Received	Expensed	31/03/2025
	£	£	£	£
Pilgrim Trust	17,500	-	(8,485)	9,015
Community Foundation (NCIF)	-	10,000	(5,000)	5,000
	<u>17,500</u>	<u>10,000</u>	<u>(13,485)</u>	<u>14,015</u>

13 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

14 Cash at bank and in hand

	2025	2024
	£	£
Cash at bank	27,170	30,964
	<u>27,170</u>	<u>30,964</u>

15 Heritage assets

The charity holds a collection of photographs and prints of historical importance which have been acquired over time and as such there is no cost information readily available.

Conventional valuation approaches lack sufficient reliability and the cost of providing such information is considered to outweigh the benefits to the users. As such, in accordance with FRS102 (Heritage Assets), these assets are not capitalised in the Balance Sheet.

16 Creditors and accruals (payable within 1 year)

	2025	2024
	£	£
Accruals		
Independent examination of accounts	504	492
	<u>504</u>	<u>492</u>

AMBERSIDE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

17 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

18 Analysis of charitable funds

Analysis of movements in unrestricted funds

For the year ended 31 March 2025

	Fund balances brought forward	Incoming resources	Resources expended	Transfers	Fund balances carried forward
	£	£	£	£	£
Unrestricted funds					
General unrestricted fund	8,388	1,358	(1,679)	-	8,067
Designated fund	4,584	-	-	-	4,584
Totals	<u>12,972</u>	<u>1,358</u>	<u>(1,679)</u>	<u>-</u>	<u>12,651</u>

For the year ended 31 March 2024

	Fund balances brought forward	Incoming resources	Resources expended	Transfers	Fund balances carried forward
	£	£	£	£	£
Unrestricted funds					
General unrestricted fund	7,761	3,021	(2,394)	-	8,388
Designated fund	4,584	-	-	-	4,584
Totals	<u>12,345</u>	<u>3,021</u>	<u>(2,394)</u>	<u>-</u>	<u>12,972</u>

Purpose of unrestricted funds

General unrestricted fund

The 'free reserves' after allowing for designated funds.

Designated fund

For commissioning new photography work.

Analysis of movement in restricted funds

For the year ended 31 March 2025

	Fund balances brought forward	Incoming resources	Resources expended	Transfers	Fund balances carried forward
	£	£	£	£	£
Restricted funds					
Pilgrim Trust	17,500	-	(8,485)	-	9,015
Community Foundation (NCIF)	-	10,000	(5,000)	-	5,000
Totals	<u>17,500</u>	<u>10,000</u>	<u>(13,485)</u>	<u>-</u>	<u>14,015</u>

AMBERSIDE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

18 Analysis of charitable funds continued

For the year ended 31 March 2024

	Fund balances brought forward	Incoming resources	Resources expended	Transfers	Fund balances carried forward
	£	£	£	£	£
Restricted funds					
Newcastle City Council	1,500	-	(1,500)	-	-
Community Foundation (NCIF)	-	10,000	(10,000)	-	-
The Shears Foundation	5,500	-	(5,500)	-	-
Pilgrim Trust	-	17,500	-	-	17,500
Hadrian Trust	-	1,000	(1,000)	-	-
Totals	7,000	28,500	(18,000)	-	17,500

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Community Foundation (NCIF)	Year 3 of a three-year core costs grant supporting business development, governance review and fundraising.
Pilgrim Trust	On behalf of Archives Revealed (a partnership programme of National Archives, the Pilgrim Trust and the Wolfson Trust) to catalogue the AmberSide Collection.
Hadrian Trust	in support of the Primary Source Programme, providing training in documentary filmmaking and photography for primary schools.
Newcastle City Council	Funding to support the exhibition Wounded Landscapes (Holocaust Memorial Day Fund).
The Shears Foundation	To deliver an inter-generational project around ship building on the river Tyne.

19 Capital commitments

As at 31 March 2025, the charity had no capital commitments (2024 -£nil)

20 Guarantee

There have been no guarantees given by the charity at 31 March 2025.

21 Debt

There is no debt outstanding which is owed by the charity and which is secured by an excess charge on any of the assets of the charity at 31 March 2025.

22 Governing document

The organisation is a Charitable Incorporated Organisation - Foundation registered on 5 March 2015 as a body corporate under part 11 of the Charities Act 2022.

AMBERSIDE TRUST

England & Wales - Charity number 1160760

Accounts

AMBERSIDE TRUST

REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2024

Charity number 1160760

Contents	Page
Trustees' Annual Report	1 – 7
Independent examiner's report	8
Statement of financial activities	9
Balance Sheet	10
Notes to the financial statements	11 - 18

The Trustees of AmberSide Trust (the "Charity") are pleased to present their annual report together with the financial statements of the Charity for the period ended 31 March 2024.

The financial statements comply with the Charities Act 2011, the Constitution, and *Accounting and Reporting by Charities: Statement of Recommended Practice* for 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).

1. Objectives and Activities

AmberSide Trust advances education, in particular film and photography, through the preservation, conservation, interpretation and sharing of the AmberSide Collection; through the promotion, support, assistance and improvement of Side Gallery and Cinema in Newcastle-upon-Tyne; through the commissioning and acquisition of new work; through the programming of exhibitions and screenings; and through educational activities.

The AmberSide Collection is a collection of social documentary photography and film, created, commissioned and acquired, since 1968, by the founders of Amber Films and Side Gallery (known as the Amber Associates) and since 2010, by its successor body, Amber Film & Photography Collective Community Interest Company (CIC).

The Collection is now owned by the AmberSide Collection Trust (Charity no. 1160761) of which AmberSide Trust (Charitable Incorporated Organisation no. 1160760) is the sole Trustee. These two Trusts were formed in 2014-15, after the Amber Associates and the CIC agreed that the best way to preserve and protect the Collection, in perpetuity, was to transfer ownership of the Collection to an independent, charitably constituted organisation that would protect the integrity of the Collection, add to it, and ensure it remains accessible and physically in North East England.

The Collection comprises some 20,000 photographs, 10,000 slides and 100 films, associated paper files and 6TB of digital assets. It has work by photographers and film makers from North East England, elsewhere in the UK and abroad. These include, among others, Sirkka-Liisa Konttinen, Robert Doisneau, Graciela Iturbide, Henri Cartier-Bresson, Weegee, Russell Lee, Martín Chambi, Eugene Richards and August Sander.

The Collection is housed in the Archive at 5-9 Side, Newcastle-upon Tyne, home to Side Gallery and Cinema. The premises are owned by the Amber Associates and leased to the CIC. The Collection is managed by the CIC's Archivist and Director Laura Laffler, under the terms of a Collections Agreement between the Trust, the CIC and the Amber Associates.

The Collections Agreement provides for the CIC to use items from the Collection in its exhibition, learning and participation programmes. The intellectual property rights remain with the creators of the work and are subject to instructions from the individuals concerned. These rights are not affected by the Collections Agreement.

On 12 June 2023, the Chair of Trustees, the Amber Associates and the CIC completed the transfer of the AmberSide Collection to the Trust. The Transfer Agreement signed by all

parties means that the Collection can never be broken up or sold.

The Trustees have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's objectives and planning its future activities. The Trustees have also reviewed the charitable purposes of AmberSide Trust and the external environment to make sure the Charity is still relevant and needed. This annual report demonstrates the link between our charitable activity and how it benefits our service users.

2. Achievements and Performance

On 9 April 2023, as the result of a reduction in its grant income and rising costs, the CIC closed Side Gallery and Cinema for the time being. In 2023-24 its focus has been on fundraising, on preparing for a structured programme of organisational review, in partnership with AmberSide Trust and on expanding its work with schools, through the Primary Source Programme (more on which below).

The Collection

Although the Collection has not been seen in exhibitions or screenings at Side this year, loans from the Collection have been made to exhibitions elsewhere. Five curators from UK venues including Tate Modern and Two Temple Place, London, visited the Archive to research work for their exhibitions.

We loaned work to the Hayward Gallery for *After the End of History: British Working Class Photography 1989 - 2024*, curated by Johnny Pitts. This exhibition explores how life has been captured through the lenses of working class photographers and artists. It is touring in 2024 to the Herbert Art Gallery and Museum in Coventry, to Focal Point Gallery in Southend and to Bonington Gallery in Nottingham.

From 28 October 2023 to 3 February 2024, the Impressions Gallery in Bradford showed the Side Gallery exhibition *A Wounded Landscape* by Marc Wilson.

We welcomed visits to the Archive from the Trustees of Pilgrim Trust and from Lord Parkinson of Whitley Bay (who was then Under-Secretary of State at the Department of Culture Media and Sport).

Learning and participation

In 2022-23, the Amber Film & Photography Collective CIC secured a three-year grant of £259k from Paul Hamlyn Foundation's Arts Based Learning Fund to develop its Primary Source Programme with two North Shields primary schools, New York and Carville. The Trust was delighted to receive smaller grants from the Shears Foundation (in 2022-23) and from Hadrian Trust (in 2023-24) towards this work.

The programme, led by Bryan Dixon, got underway in November 2023. He began by introducing the teachers in each school to the objectives of the programme and then worked with them to plan the delivery of three projects with pupils in years 4, 5 and 6 (Key

Stage 2) and continuing professional development for teaching staff, from February 2024.

The three projects are:

Year 4 pupils: Digital Photography Project Type 1 (five afternoon sessions and a public exhibition)

Year 5: Community Film / Photography Project Type 1 or 2 (around ten afternoon sessions)

Year 6: Digital Photography Project Type 1 (five afternoon sessions and an online exhibition)

By the end of this financial year, Carville Primary School had completed a Year 4 digital photography project called *History Explorers*. Pupils used DSLR photography to document historic buildings in North Shields during a planned photowalk. They researched the history and characteristics of the built environment as part of the history curriculum and considered what had changed, in the town's high street, over time. This initial project involved 19 pupils and culminated in an exhibition at Wallsend Library that opened on 10th July 2024.

Activity from April 2024 onwards will be described in our next annual report.

3. Financial Review

In 2023-24 AmberSide Trust had a total income of £31,521 (2023: £24,550). There were two types of income: grants (which made up 90.4% of the total) and donations (9.6%).

The closure of Side Gallery throughout 2023-24 has meant no donations from gallery visitors (previously the Trust's biggest single source of unrestricted income). This year, donations totalled £3,021, compared with £5,650 in 2022-23 (23% of total income).

The Statement of Financial Activities for the year ending 31 March 2024 shows a surplus of £11,127 (2023: £9,288).

The Balance Sheet shows total funds carried forward of £30,472 (2023: £19,345) of which £17,500 were restricted funds (2022: £7,000). This sum is half of the grant awarded by the Archives Revealed programme for the cataloguing of the Collection.

Donations made to AmberSide Trust through the Just Giving platform provided the Trust with the unrestricted funds it needed to cover its costs during the year. We ended the year with unrestricted reserves of £8,388 and designated funds of £4,584 for commissioning new work for the Collection. The unrestricted reserves are sufficient to cover the Trust's running costs in 2024-25.

Reserves policy

AmberSide Trust has no employees, premises or equipment. Its outgoings currently include fees to Unity Trust Bank and Just Giving, travel expenses incurred by Trustees on Board business, Trustee indemnity insurance and the Museums Association subscription. The

reserves policy is reviewed annually. In January 2024, Trustees agreed to maintain unrestricted reserves of £5,000.

Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered the relevant information, including anticipated outgoings in 2024-25, likely donations, applications for funding and the impact of the continued closure of Side Gallery during 2024-25. They have concluded that they can continue to adopt the going concern basis for preparing the annual report and accounts.

4. Structure, Governance and Management

AmberSide Trust is a charitable incorporated organisation (CIO) as defined by the Companies Act 2006 and was registered with the Charity Commission in March 2015. It is governed by a Board of Trustees. The Trust has no employees and no premises.

The AmberSide Collection, which the Trust was formed to protect and develop, is housed at 5-9 Side, Newcastle upon Tyne. These premises, which also include Side Gallery, Side Cinema, office space and a bookshop, belong to the Amber Associates, the group of photographers and film makers whose work started the Collection. The Amber Associates formed Amber Film & Photography Collective, which subsequently registered as a Charitable Incorporated Company (CIC). The Collection is managed for the Trust by the CIC and features in the CIC's exhibition and learning and participation programmes.

A total of thirteen Trustees served for all or part of 2023-24 and six for the whole of the year. Four new Trustees were elected and three stepped down. Amber Associates and the CIC have the right to nominate one Trustee each.

This year we said goodbye to our Chair (since April 2021) Julie Harrison, our co-Vice Chair Judy Cowgill and Amber Associates' nominee, Sirkka-Liisa Konttinen (Roberts). Julie used her legal expertise to complete the transfer of the ownership of the Collection to the Trust, to update the Collections Agreement with Amber Film & Photography Collective CIC and the Trust's governing document. When Julie resigned in July 2023, co-Vice Chairs Judy Cowgill and Jennifer Hives led on the recruitment of her successor, and two new Trustees. Through a process that included a role description, open advertisement, written proposals and interviews, we were delighted to welcome Martyn Hudson, Pippa Oldfield and Simone Rudolphi as Trustees in October 2023, when Martyn was also elected as Chair.

Sirkka-Liisa Konttinen left the Board in October. As one of the founders of Amber she helped to ensure that the protection, the development and use of the Collection for exhibition and educational purposes remained the Trust's priorities. Richard Grassick was subsequently nominated by the partners to take Sirkka-Liisa's place and he joined us in January 2024.

Judy Cowgill resigned in January 2024 having played a substantial role in establishing the Trust. As well as serving as co-Vice Chair and taking the minutes at meetings for seven years, she was a powerful advocate for the learning and participation programme and its use of

the Collection.

The Board meets quarterly and additionally as needed. It has no permanent sub-committees but forms task-specific groups as required. Individual Trustees lead and support the Trust's activities according to their skills, interests and capacity (e.g. reviewing policies, recruiting Trustees, participating in working groups with the CIC, building and maintaining relationships with donors and funding bodies). Trustees receive no remuneration but may claim agreed expenses they incur in attending Trustee meetings.

The Trust has a single bank account, with Unity Trust Bank. All payments from the account are electronic and require authorisation from two of the account's signatories. The Board receives a finance report at each quarterly meeting, from the Trustee who acts as Treasurer.

Risk

The Trustees are mindful of the risks there may be in pursuing their aims. They have examined the principal areas of the Trust's operation and considered the main risks associated with each area. Procedures are in place to mitigate these risks, including a regular review of risks and procedures at Board meetings.

The AmberSide Collection is stored in an Archive run by Amber Film & Photography Collective CIC's Archivist and Director, Laura Laffler. The Collection is managed by the CIC under the terms of a Collections Agreement.

The Trust has no financial investments.

Acknowledgements

The Trust records its grateful thanks to every one of its individual donors in 2023-24. It thanks the National Archives, Pilgrim Trust and the Wolfson Foundation (the partners in Archives Revealed) for enabling the cataloguing of the Collection; the Shears Foundation and Hadrian Trust for helping to fund the CIC's Primary Source Programme; and the Community Foundation (Newcastle Culture Investment Fund) for its three-year grant. Ward Hadaway has generously provided the Trust with meeting space throughout the year.

The Trust also thanks Amber Film and Photography Collective CIC for the time and expertise they have invested in managing and sharing the AmberSide Collection on behalf of the Trust in 2023-24.

5. Reference and administrative details of the charity, its trustees and advisors

Charity Name	AmberSide Trust	
Registered Charity Number	1160760	
Operational address	Side Gallery, 5-9 Side, Newcastle-Upon-Tyne NE1 3JE	
Trustees	Julie Harrison (Chair)	Resigned 3 July 2023
	Martyn Hudson (Chair)	Appointed 23 October 2023
	Judy Mary Cowgill	Resigned 22 January 2024
	Richard Grassick	Appointed 22 January 2024
	Mick Henry	
	Jennifer Hinves	
	Laura Laffler	
	Pippa Oldfield	Appointed 23 October 2023
	Elizabeth Anne Rees	
	Sirkka-Liisa Roberts	Resigned 23 October 2023
	Simone Rudolphi	Appointed 23 October 2023
	Phyllida Mary Bridget Shaw	
	Iain Watson	
Independent Examiner	Lilian Hetherington FCA Connected Voice Business Services One Strawberry Lane Newcastle upon Tyne NE1 4BXF	
Bankers	Unity Trust Bank	

6. Insurance

The charity's insurance policy does not cover or provide trustees with indemnity cover.

7. Statement of Trustee Responsibilities

The Charity's Trustees are responsible for preparing a trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The charity Trustees are required to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of incoming resources and application of resources. In preparing financial statements, the Trustees are required to:

- Select 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;
- State whether applicable accounting standards 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 charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. 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.

Approved by the Trustees on 21 October 2024 and signed on their behalf by:

Phyllida Shaw
Trustee

AMBERSIDE TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2024

I report on the financial statements of Amberside Trust for the year ended 31 March 2024, which are set out on pages 9 to 18.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

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

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 if the requirements that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I 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.

Lilian Hetherington FCA
Fellow of the Institute of Chartered Accountants in England & Wales
Connected Voice Business Services
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX
Date: 18 November 2024

AMBERSIDE TRUST

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<u>Income from:</u>					
Donations and legacies	6	3,021	-	3,021	5,650
Charitable activities	7	-	28,500	28,500	18,900
Total income		3,021	28,500	31,521	24,550
<u>Expenditure on:</u>					
Charitable activities	8	2,394	18,000	20,394	15,262
Total expenditure		2,394	18,000	20,394	15,262
Net income/(expenditure) and net movement of funds		627	10,500	11,127	9,288
<u>Reconciliation of funds</u>					
Total funds brought forward		12,345	7,000	19,345	10,057
Total funds carried forward		12,972	17,500	30,472	19,345

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 11 to 18 form an integral part of these financial statements.

BALANCE SHEET

As at 31 March 2024

	Notes	£	Total 2024 £	£	Total 2023 £
<u>Current assets</u>					
Debtors	14	-		-	
Cash at bank and in hand	15	30,964		19,837	
		30,964		19,837	
Creditors: amounts falling due within one year					
	17	(492)		(492)	
			30,472		19,345
			30,472		19,345
Total net assets or liabilities			30,472		19,345
<u>Funds of the charity</u>					
Unrestricted income funds			12,972		12,345
Restricted income funds			17,500		7,000
			30,472		19,345

The notes on pages 11 to 18 form an integral part of these financial statements.

These financial statements were approved by the Board on: 21 October 2024

and are signed on its behalf by: Phyllida Shaw
Trustee

AMBERSIDE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

AmberSide Trust, incorporating the AmberSide Collection Trust meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis. In making their assessment the trustees have reviewed and considered relevant information, including their annual budget and future cash flows. The trustees are of the view that the immediate future of the charity for the next 12 months is secure

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability.

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

AMBERSIDE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

3.4 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

3.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

3.6 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. 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 donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.2 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.3 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.4 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

5 Assets

5.1 Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a reducing balance basis:

The Charity currently has no tangible fixed assets.

5.2 Heritage assets

Heritage assets are not recognised in the balance sheet because information relating to their cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the charity.

5.3 Debtors

Debtors are measured at their recoverable amounts, being the amount the charity anticipates it will receive in settlement of the debt.

AMBERSIDE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
6 Donations and legacies				
Donations	3,021	-	3,021	5,650
	<u>3,021</u>	<u>-</u>	<u>3,021</u>	<u>5,650</u>
7 Charitable activities				
<u>Grant income</u>				
Pilgrim Trust	-	17,500	17,500	-
Community Foundation Newcastle Culture Investment Fund (NCIF)	-	10,000	10,000	10,000
Hadrian Trust	-	1,000	1,000	-
Newcastle City Council	-	-	-	1,500
The Shears Foundation	-	-	-	5,500
BFI	-	-	-	1,900
	<u>-</u>	<u>28,500</u>	<u>28,500</u>	<u>18,900</u>

Income was £31,521 (2023: £24,550) of which £3,021 was unrestricted or designated (2023: £5,650) and £28,500 was restricted (2023: £18,900)

Analysis of expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
8 Charitable activities				
Transfers to Amber Film & Photography Collective CIC	1,113	18,000	19,113	14,400
<u>Support costs</u>				
Museums Association Membership	82	-	82	82
Just Giving fees	216	-	216	216
Bank Charges	72	-	72	72
Insurance	298	-	298	-
HMRC penalty	100	-	100	-
Independent examiner's fees for reporting on the accounts	492	-	492	492
<u>Governance Costs</u>				
Trustees' expenses	21	-	21	-
	<u>2,394</u>	<u>18,000</u>	<u>20,394</u>	<u>15,262</u>

Expenditure on charitable activities was £20,394 (2023: £15,262) of which £2,394 was unrestricted or designated (2023: £862) and £18,000 was restricted (2023: £14,400).

AMBERSIDE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

9 Fees for examination of the accounts

	2024	2023
	£	£
Independent examiner's fees for reporting on the accounts	492	492
Other accountancy services paid to the examiner	-	-
	<u>492</u>	<u>492</u>

10 Analysis of key management personnel

The key management personnel of the charity comprise the trustees only. The total benefits of the key management personnel of the charity were £nil. (2023: £nil).

11 Staff numbers

The average monthly head count was nil staff (2023: nil staff).

12 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity.

Trustees' expenses

The following detail the expenses incurred by the trustees.

	2024	2023
	£	£
P Oldfield was reimbursed for travel expenses in the year	21	-
	<u>21</u>	<u>-</u>

AMBERSIDE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

12 Transaction(s) with related parties continued

The following detail the related party transactions in the reporting period.

The following transactions are grants received by AmberSide Trust for Amber Film & Photography Collective CIC;

	2024 Grants £	2024 Balance £	2023 Grants £	2023 Balance £
Pilgrim Trust	17,500	17,500	-	-
Community Foundation (NCIF)	10,000	-	10,000	-
Hadrian Trust	1,000	-	-	-
BFI	-	-	1,900	-
Newcastle City Council	-	-	1,500	1,500
The Shears Foundation	-	-	5,500	5,500
	28,500	17,500	18,900	7,000

All amounts received by AmberSide Trust on behalf of Amber Film & Photography Collective CIC have been paid across except for the amount from the Pilgrim Trust. The remaining balance will be paid over when the terms of the funding are met.

The following transactions are grants received by AmberSide Trust and expensed to Amberside Film & Photography Collective CIC to carry out the work;

	01/04/2022 £	Received £	Expensed £	31/03/2023 £
Rubery Owen Trust	2,500	-	(2,500)	-
Community Foundation (NCIF)	-	10,000	(10,000)	-
BFI	-	1,900	(1,900)	-
Newcastle City Council	-	1,500	-	1,500
The Shears Foundation	-	5,500	-	5,500
	2,500	18,900	(14,400)	7,000

	01/04/2023 £	Received £	Expensed £	31/03/2024 £
Pilgrim Trust	-	17,500	-	17,500
Community Foundation (NCIF)	-	10,000	(10,000)	-
Hadrian Trust	-	1,000	(1,000)	-
Newcastle City Council	1,500	-	(1,500)	-
The Shears Foundation	5,500	-	(5,500)	-
	7,000	28,500	(18,000)	17,500

AMBERSIDE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

13 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

15 Cash at bank and in hand

	2024	2023
	£	£
Cash at bank	30,964	19,837
	30,964	19,837

16 Heritage assets

The charity holds a collection of photographs and prints of historical importance which have been acquired over time and as such there is no cost information readily available.

Conventional valuation approaches lack sufficient reliability and the cost of providing such information is considered to outweigh the benefits to the users. As such, in accordance with FRS102 (Heritage Assets), these assets are not capitalised in the Balance Sheet.

17 Creditors and accruals (payable within 1 year)

	2024	2023
	£	£
Accruals		
Independent examination of accounts	492	492
	492	492

AMBERSIDE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

18 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

19 Analysis of charitable funds

Analysis of movements in unrestricted funds

For the year ended 31 March 2024

	Fund balances brought forward	Incoming resources	Resources expended	Transfers	Fund balances carried forward
	£	£	£	£	£
Unrestricted funds					
General unrestricted fund	7,761	3,021	(2,394)	-	8,388
Designated fund	4,584	-	-	-	4,584
Totals	12,345	3,021	(2,394)	-	12,972

For the year ended 31 March 2023

	Fund balances brought forward	Incoming resources	Resources expended	Transfers	Fund balances carried forward
	£	£	£	£	£
Unrestricted funds					
General unrestricted fund	2,973	5,650	(862)	-	7,761
Designated fund	4,584	-	-	-	4,584
Totals	7,557	5,650	(862)	-	12,345

Purpose of unrestricted funds

General unrestricted fund

The 'free reserves' after allowing for designated funds.

Designated fund

For commissioning new photography work.

Analysis of movement in restricted funds

For the year ended 31 March 2024

	Fund balances brought forward	Incoming resources	Resources expended	Transfers	Fund balances carried forward
	£	£	£	£	£
Restricted funds					
Newcastle City Council	1,500	-	(1,500)	-	-
Community Foundation (NCIF)	-	10,000	(10,000)	-	-
The Shears Foundation	5,500	-	(5,500)	-	-
Pilgrim Trust	-	17,500	-	-	17,500
Hadrian Trust	-	1,000	(1,000)	-	-
Totals	7,000	28,500	(18,000)	-	17,500

AMBERSIDE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

19 Analysis of charitable funds continued

For the year ended 31 March 2023

	Fund balances brought forward	Incoming resources	Resources expended	Transfers	Fund balances carried forward
	£	£	£	£	£
Restricted funds					
Rubery Owen Trust	2,500	-	(2,500)	-	-
Newcastle City Council	-	1,500	-	-	1,500
Community Foundation (NCIF)	-	10,000	(10,000)	-	-
NFI	-	1,900	(1,900)	-	-
The Shears Foundation	-	5,500	-	-	5,500
Totals	2,500	18,900	(14,400)	-	7,000

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Community Foundation (NCIF)	Year 2 of a three-year core costs grant supporting business development, governance review and fundraising.
Pilgrim Trust	On behalf of Archives Revealed (a partnership programme of National Archives, the Pilgrim Trust and the Wolfson Trust) to catalogue the AmberSide Collection.
Hadrian Trust	in support of the Primary Source Programme, providing training in documentary filmmaking and photography for primary schools.
Newcastle City Council	Funding to support the exhibition Wounded Landscapes (Holocaust Memorial Day Fund).
Rubery Owen Trust	£2,000 to support the production of a handout for the Youth Rising in the UK exhibition. £2,500 to support the exhibition at Side Gallery, ERUPTIONS.
The Shears Foundation	To deliver an inter-generational project around ship building on the river Tyne.

20 Capital commitments

As at 31 March 2024, the charity had no capital commitments (2023 -£nil)

21 Guarantee

There have been no guarantees given by the charity at 31 March 2024.

22 Debt

There is no debt outstanding which is owed by the charity and which is secured by an excess charge on any of the assets of the charity at 31 March 2024.

23 Governing document

The organisation is a Charitable Incorporated Organisation - Foundation registered on 05 March 2015 as a body corporate under part 11 of the Charities Act 2011.

AMBERSIDE TRUST

England & Wales - Charity number 1160760

Accounts

AMBERSIDE TRUST

**REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2023**

Charity number 1160760

Contents	Page
Trustees' Annual Report	1 – 7
Independent examiner's report	8
Statement of financial activities	9
Balance Sheet	10
Notes to the financial statements	11 - 18

The Trustees of the AmberSide Trust (the “Charity”) are pleased to present their annual report together with the financial statements of the Charity for the period ended 31 March 2023.

The financial statements comply with the Charities Act 2011, the Constitution, 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).

1. Objectives and Activities

The Trustees have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's objectives and planning its future activities. The Trustees have also reviewed the charitable purposes of AmberSide Trust and the external environment to make sure the Charity is still relevant and needed. This annual report aims to demonstrate the link between our charitable activity and how it benefits our service users.

AmberSide Trust advances education, in particular film and photography, through the preservation, conservation, interpretation and sharing of the AmberSide Collection; through the promotion, support, assistance and improvement of Side Gallery and Cinema in Newcastle-upon-Tyne; through the commissioning and acquisition of new work; through the programming of exhibitions and screenings; and through educational activities.

The AmberSide Collection is an extraordinary collection of social documentary photography and film, created, commissioned and acquired, since the late 1960s, by the founders of Amber Films and Side Gallery (known as Amber Associates or Partners) and, since 2010, by their successor body, Amber Film & Photography Collective Community Interest Company (CIC). The Collection comprises work by photographers and film makers from North East England, elsewhere in the UK and abroad. These include, among others, Robert Doisneau, Sirkka-Liisa Konttinen, Graciela Iturbide, Henri Cartier-Bresson, Weegee, Russell Lee, Martín Chambi, Eugene Richards and August Sander. The Collection contains some 20,000 photographs, 10,000 slides and 100 films, associated paper files and around 6TB of digital assets. The Collection is not static. It continues to grow.

AmberSide Trust (Charitable Incorporated Organisation no. 1160760) is the sole trustee of the AmberSide Collection Trust (Charity no. 1160761), which owns the Collection. The two organisations were established in 2014-15, when the Amber Associates and the CIC agreed that the best way to preserve and protect the Collection in perpetuity was to transfer ownership of the Collection to an independent, charitably constituted, organisation. The existence of two organisations provides extra protection for the Collection. By having a sole trustee (that is an organisation rather than an individual) the Collection Trust does not have to go through the process of regularly recruiting new trustees. All the work is done by the AmberSide Trust, which is committed to protecting the integrity of the Collection and to ensuring it remains intact and accessible in North East England. The legal costs incurred in preparing the Transfer Agreement have been

equally shared between the Trust and the CIC. The Trust is extremely grateful to Alex Shiel, Partner at Ward Hadaway and to the Trust's Chair, Julie Harrison, for keeping the cost of this process as low as possible.

The Collection is currently housed in an environmentally controlled Archive at Side Gallery and Cinema, in Newcastle-upon-Tyne and is managed, under the terms of a Collections Agreement between the Charity, the CIC and the Amber Associates, by the CIC's co-Director and Archivist, Laura Laffler. The Collections Agreement provides for the CIC to use items from the Collection in its exhibition, learning and participation programmes. The intellectual property rights remain with the creators of the work and are subject to inheritance instructions from the individuals concerned. These rights are not affected by the Collections Agreement.

2. Achievements and Performance

Shortly after the end of this financial year (June 2023), the Chair of Trustees, the Partners and the CIC completed the transfer of the AmberSide Collection to the Trust. The Transfer Agreement signed by all parties means that the Collection can never be broken up or sold.

For more than fifty years the Collection has prioritised the documentation of working class and marginalised lives. This commitment continued to shape exhibitions, learning and participation activity, the development of the Collection and the expansion of digital access to the Collection, supported by AmberSide Trust, in 2022-23.

Exhibitions

Amber Film & Photography CIC presented four exhibitions at Side Gallery during the year, some of which included work from the AmberSide Collection. The first exhibition, from 23 April – 26 June 2022, looked at the motivations and methods of individuals and communities when they campaign or protest. It included work by Gary Calton, entitled *Citizens of Our Time*, work by Izabela Jedrzejczyk entitled *What Happened Here* and three short documentaries by Amber Films.

The next exhibition, from 30 July – 9 October, was *Classic Street Style*. It featured the work of three photographers, all represented in the AmberSide Collection, who were active in three different cities in the mid-20th century – Robert Doisneau in Paris, Weegee in New York and Jimmy Forsyth in Newcastle. Each photographer had a floor of the gallery. In his review for *Cultured North East*, Dave Whetstone wrote: 'Each was blessed with an eye for a picture...and an appreciation of the inconsequential moments that constitute everyday life.'

The third exhibition, from 29 October – 23 December, was *Matriarchy*. This showed work by two photographers, *Juchitán* by Graciela Iturbide and *Big Heart, Strong Hands* by Anne Helene Gjelstad. Each documented a matriarchal community – Iturbide the indigenous Zapotec people of Juchitán, Mexico and Gjelstad the Estonian islands of Kihnu and Manija.

The final exhibition of the year, from 4 February – 8 April 2023, was *A Wounded Landscape – Bearing Witness to the Holocaust*, an audiovisual work by Marc Wilson. Between 2015 and 2021, Wilson visited 130 places in 20 countries, documenting the physical traces of the Holocaust and recording the stories of survivors and their descendants in English, French,

AmberSide Trust

TRUSTEES' ANNUAL REPORT

For the year ended 31 March 2023

Hebrew, Polish, Dutch and Russian. Newcastle City Council awarded to the Trust a grant of £1,500 towards this exhibition.

Side Gallery was open for four days a week rather than the usual six, during the year, in order to reduce outgoings. Livestreams of opening events and talks, linked to the exhibitions reached a wider audience, with more than half being based outside the North East. Visitor numbers to the gallery in 2022-23 totaled 8,979.

In November, the CIC learned that its application to Arts Council England for National Portfolio Organisation status had been unsuccessful. The CIC took the decision to close the gallery at the end of *A Wounded Landscape* on 9 April 2023 and to launch a fundraising campaign. This led to a surge in visitors wanting to demonstrate the importance of Side Gallery to them and to the region.

Learning and participation

In 2022-23 AmberSide trust continued to support Amber Film & Photography CIC's Learning and Participation Programme. The CIC works in formal and informal education and community settings with children, young people and their communities in the North East, using the AmberSide Collection to demonstrate the power of documentary film and photography and to teach documentary skills. It promotes and delivers all levels of Arts Award, connecting young people with the arts world and helping them to acquire transferable skills.

A highlight of the year was a film-making project with Year 11 GCSE students at Hebburn Secondary School. Amber's Bryan Dixon and Danielle Gideens taught them how to use industry standard video and sound equipment, with which they made a film called *The Four Lakes*. The students chose the theme of the film – the man-made lakes that once occupied the current site of the school – and interviewed three local residents about their memories of the place, including the accidental drowning of four young boys. This project was a fine example of the intergenerational, project-based learning in which Amber specialises.

At the start of the year, AmberSide Trust received £10,000 from the Newcastle Culture Investment Fund for audience development work with schools and communities. This was the first of three equal annual grants, subject to the continuation of the Fund, which is provided by Newcastle City Council and administered by the Community Foundation for Tyne & Wear and Northumberland.

The CIC made a successful application to the Paul Hamlyn Foundation's Arts-based Learning Fund. Over three years, the learning and participation team will work with two primary schools to adapt, deliver, trial and evaluate digital and hybrid models of its photography and filmmaking approach to supporting children's learning. The project will also develop continuing professional development for teachers in partnership with Newcastle University, produce a range of resources and explore these adapted models with other primary schools in North Tyneside. AmberSide Trust raised £5,500 from the Shears Foundation in support of this exciting project.

AmberSide Trust

TRUSTEES' ANNUAL REPORT

For the year ended 31 March 2023

Activity was due to begin in autumn 2022 but with the CIC's focus necessarily on its fundraising campaign and future planning, the Paul Hamlyn Foundation and the Shears Foundation agreed that the project could be put back until autumn 2023.

3. Financial Review

In 2022-23 AmberSide Trust had two types of income: grants (77% of total income) and donations (23%). The total income for the year was £24,550 (2022: £44,907), a decrease of 45.3% on the previous year. This was due to the smaller size of the grant from the Newcastle Culture Investment Fund (Community Foundation) this year.

The Statement of Financial Activities for the year ending 31 March 2023 shows a surplus of £9,288 (2022: deficit £13,653).

The Balance Sheet at 31 March 2023 shows total funds carried forward of £19,345 (2022: £10,057) of which £7,000 were restricted funds (2022: £2,500).

Regular donations made to AmberSide Trust through Just Giving and cash and card donations made through collection points in Side Gallery provide the Trust with the unrestricted funds it needed to cover its costs during the year. Although donations via collection points in Side Gallery are likely to be very few in 2023-24, the Trust is confident that its cash reserves are sufficient to cover its running costs in 2023-24.

Reserves policy

AmberSide Trust has no premises, equipment or employees and its annual operating costs are currently under £2,000. We aim to maintain a reserve of £3,000, on which we can draw, if our income from donations is insufficient to cover our costs. The reserves policy is reviewed annually.

Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered the relevant information, including likely outgoings, the pending and planned applications for funding, the closure of Side Gallery in 2023 for at least a year and the consequent loss of donated income, and have concluded that they can continue to adopt the going concern basis for preparing the annual report and accounts.

4. Structure, Governance and Management

AmberSide Trust is a charitable incorporated organization (CIO), as defined by the Companies Act 2006 and was registered with the Charity Commission in March 2015. AmberSide Trust is governed by a Board of Trustees. A total of twelve Trustees served during 2022-23 and nine for the whole of the year. One of the longest serving Trustees, Michael Chaplin, resigned in July 2022. Susanne Burns and Liz Hingley resigned in January 2023 due to other commitments. We are grateful to all of them for their work on behalf of the Trust.

AmberSide Trust

TRUSTEES' ANNUAL REPORT

For the year ended 31 March 2023

Amber Associates (the founders of Amber Film & Photography Collective) and the CIC itself have the right to nominate one Trustee each. From premises at 5-9 Side, Newcastle upon Tyne, owned by Amber Associates and leased to the CIC, the CIC runs the Archive, Side Gallery and Cinema, Amber Films and Amber's Learning and Participation programme.

The Board of Trustees meets quarterly and more often, when needed. It has no permanent sub committees but forms task-specific groups as required. Individual Trustees lead and support the Trust's activities according to their skills, interests and capacity (e.g. reviewing policies, recruiting new Trustees, belonging to joint working groups with the CIC, building and maintaining relationships with donors and funding bodies). Trustees do not receive any remuneration but may claim agreed expenses they incur in attending Trustee meetings. The Trust has no employees.

The Trust has a single bank account, with Unity Trust Bank. UTB has no branches, but cash and cheques can be paid in via NatWest, RBS, Ulster Bank or the Post Office. All payments from the account are electronic and require authorisation from two of the account's signatories. The Board receives a finance report at each quarterly meeting, from the Trustee who is currently Treasurer and Company Secretary.

Risk

The Trustees are mindful of the risks there may be in pursuing their aims. They have examined the principal areas of the Trust's operation and considered the main risks associated with each area. Procedures are in place to mitigate these risks, including a regular review of risks and procedures at Board meetings.

The AmberSide Collection is stored in an environmentally controlled archive run by Amber Film & Photography Collective CIC's Archivist and Co-Director Laura Laffler. The Collection is managed under the Collections Agreement. The Trust has no financial investments.

Acknowledgements

The Trust records its grateful thanks to every one of its donors, to the Community Foundation (Newcastle Culture Investment Fund), the Shears Foundation and Newcastle City Council for their support this year. We thank Ward Hadaway for its generous, in-kind support in the form of meeting rooms and refreshments.

We also record our thanks to Amber Film and Photography Collective CIC for the time and expertise they have spent managing and sharing the AmberSide Collection on behalf of the Trust, during an exceptionally challenging year. We are looking forward to 2023-24 and to extending the reach of the AmberSide Collection through the development of resources for schools and through the continued cataloguing of the Collection with the support of Archives Revealed, the partnership programme of the National Archives, the Pilgrim Trust and the Wolfson Foundation.

5. Reference and administrative details of the charity, its trustees and advisors

Charity Name	AmberSide Trust
Registered Charity Number	1160760
Operational address	Side Gallery, 5-9 Side, Newcastle-Upon-Tyne NE1 3JE
Trustees	Julie Harrison (Chair) Laura Laffler Phyllida Mary Bridget Shaw Elizabeth Anne Rees Dr Susanne Burns Iain Watson Liz Hingley Jennifer Hives Judy Mary Cowgill Mick Henry Sirrka-Liisa Roberts John Michael Chaplin
	Resigned 23 January 2023
	Resigned 23 January 2023
	Resigned 18 July 2022
Independent Examiner	Lilian Hetherington FCA Connected Voice Business Services Limited One Strawberry Lane Newcastle upon Tyne NE1 4BX
Bankers	Unity Trust Bank

6 Insurance

The charity's insurance policy does not cover or provide trustees with indemnity cover.

7 Statement of Trustee Responsibilities

The Charity's Trustees are responsible for preparing a trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting

Standards (United Kingdom Generally Accepted Accounting Practice).

The charity Trustees are required to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of incoming resources and application of resources. In preparing financial statements, the Trustees are required to:

- Select 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;
- State whether applicable accounting standards 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 charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. 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.

Approved by the Trustees on 11 December 2023 and signed on their behalf by:

NAME: Phyllida Shaw

POSITION: Trustee

SIGNATURE PB Shaw

AMBERSIDE TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2023

I report on the financial statements of Amberside Trust for the year ended 31 March 2023, which are set out on pages 9 to 18.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act) and that an independent examination is needed.

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

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 if the requirements that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I 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.

Lilian Hetherington FCA

Fellow of the Institute of Chartered Accountants in England & Wales
Connected Voice Business Services Ltd
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX

Date: 12 December 2023

AMBERSIDE TRUST

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income from:					
Donations and legacies	6	5,650	-	5,650	927
Charitable activities	7	-	18,900	18,900	43,980
Total income		5,650	18,900	24,550	44,907
Expenditure on:					
Charitable activities	8	862	14,400	15,262	58,560
Total expenditure		862	14,400	15,262	58,560
Net income/(expenditure) and net movement of funds					
		4,788	4,500	9,288	(13,653)
Reconciliation of funds					
Total funds brought forward		7,557	2,500	10,057	23,710
Total funds carried forward		12,345	7,000	19,345	10,057

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 11 to 18 form an integral part of these financial statements.

AMBERSIDE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

AmberSide Trust, incorporating the AmberSide Collection Trust meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis. In making their assessment the trustees have reviewed and considered relevant information, including their annual budget and future cash flows. The trustees are of the view that the immediate future of the charity for the next 12 months is secure and that on this basis the charity is a going concern.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability.

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

AMBERSIDE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

3.4 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

3.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

3.6 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. 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 donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.2 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.3 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.4 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

5 Assets

5.1 Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a reducing balance basis:

The Charity currently has no tangible fixed assets.

5.2 Heritage assets

Heritage assets are not recognised in the balance sheet because information relating to their cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the charity.

5.3 Debtors

Debtors are measured at their recoverable amounts, being the amount the charity anticipates it will receive in settlement of the debt.

AMBERSIDE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
6 Donations and legacies				
Donations	5,650	-	5,650	927
	<u>5,650</u>	<u>-</u>	<u>5,650</u>	<u>927</u>
7 Charitable activities				
<u>Grant income</u>				
Rubery Owen Trust	-	-	-	4,500
Community Foundation (Newcastle Culture Investment Fund)	-	10,000	10,000	39,480
Newcastle City Council	-	1,500	1,500	-
The Shears Foundation	-	5,500	5,500	-
NFI	-	1,900	1,900	-
	<u>-</u>	<u>18,900</u>	<u>18,900</u>	<u>43,980</u>

Income was £24,550 (2022: £44,907) of which £5,650 was unrestricted or designated (2022: £927) and £18,900 was restricted (2022: £43,980)

Analysis of expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
8 Charitable activities				
Transfers to AmberSide Film & Photography Collective CIC	-	14,400	14,400	57,480
<u>Support costs</u>				
Museums Association Membership	82	-	82	-
Just Giving fees	216	-	216	226
Bank Charges	72	-	72	72
Independent examiner's fees for reporting on the accounts	492	-	492	468
<u>Governance Costs</u>				
Trustees' expenses	-	-	-	314
	<u>862</u>	<u>14,400</u>	<u>15,262</u>	<u>58,560</u>

Expenditure on charitable activities was £15,262 (2022: £58,560) of which £862 was unrestricted or designated (2022: £1,080) and £14,400 was restricted (2022: £57,480).

AMBERSIDE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

9 Fees for examination of the accounts

	2023 £	2022 £
Independent examiner's fees for reporting on the accounts	492	468
Other accountancy services paid to the examiner	-	-
	<u>492</u>	<u>468</u>

10 Analysis of key management personnel

The key management personnel of the charity comprise the trustees only. The total benefits of the key management personnel of the charity were £nil. (2022: £nil).

11 Staff numbers

The average monthly head count was nil staff (2022: nil staff).

12 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity.

Trustees' expenses

The following detail the expenses incurred by the trustees.

	2023 £	2022 £
E Hingley was reimbursed for travel expenses in the prior year	-	314
	<u>-</u>	<u>314</u>

AMBERSIDE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

12 Transaction(s) with related parties continued

The following detail the related party transactions in the reporting period.

The following transactions are grants received by Amberside Trust for Amber Film & Photography CIC;

	2023 Grants £	2023 Balance £	2022 Grants £	2022 Balance £
Community Foundation	10,000	-	-	-
Sir James Knott	-	-	2,000	-
BFI	1,900	-	19,000	1,900
The Joicey Trust	-	-	1,250	-
Newcastle City Council	1,500	1,500	-	-
The Shears Foundation	5,500	5,500	-	-
	18,900	7,000	22,250	1,900

All amounts received by Amberside Trust on behalf of Amber Film & Photography CIC have been paid across except for the amounts from Newcastle City Council and the Shears Foundation. The remaining balances will be paid over when the terms of the funding are met.

The following transactions are grants received by Amberside Trust and expensed to Amberside Film & Photography CIC to carry out the work;

	01 Apr 21 £	Received £	Expensed £	31 Mar 22 £
Community Foundation	16,000	39,480	(55,480)	-
Rubery Owen Trust	-	4,500	(2,000)	2,500
	16,000	43,980	(57,480)	2,500
	01 Apr 22 £	Received £	Expensed £	31 Mar 23 £
Rubery Owen Trust	2,500	-	(2,500)	-
Community Foundation	-	10,000	(10,000)	-
BFI	-	1,900	(1,900)	-
Newcastle City Council	-	1,500	-	1,500
The Shears Foundation	-	5,500	-	5,500
	2,500	18,900	(14,400)	7,000

AMBERSIDE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

13 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

14 Debtors and prepayments (receivable within 1 year)

	2023	2022
	£	£
Other debtors	-	1,900
	<u>-</u>	<u>1,900</u>

The trust was owed £1,900 from BFI at 31 March 2022 to be paid to Amber Film and Photography Collective CIC (reg no: 7218282) with no performance obligations present in the agreement. The amount to be paid is shown in note 17 Creditors and accruals as Other creditors.

15 Cash at bank and in hand

	2023	2022
	£	£
Cash at bank	19,837	11,095
	<u>19,837</u>	<u>11,095</u>

16 Heritage assets

The charity holds a collection of photographs and prints of historical importance which have been acquired over time and as such there is no cost information readily available.

Conventional valuation approaches lack sufficient reliability and the cost of providing such information is considered to outweigh the benefits to the users. As such, in accordance with FRS102 (Heritage Assets), these assets are not capitalised in the Balance Sheet.

17 Creditors and accruals (payable within 1 year)

	2023	2022
	£	£
Other creditors	-	1,900
Accruals		
Independent examination of accounts	492	936
Other accountancy services	-	102
	<u>492</u>	<u>2,938</u>

The trust was due to receive £1,900 from BFI at 31 March 2022 to be paid to Amber Film and Photography Collective CIC (reg no: 7218282) with no performance obligations present in the agreement. The amount to be received is shown in note 14 Debtors and prepayments as Other debtors.

AMBERSIDE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

18 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

19 Analysis of charitable funds

Analysis of movements in unrestricted funds

For the year ended 31 March 2023

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	2,973	5,650	(862)	-	7,761
Designated fund	4,584	-	-	-	4,584
Totals	7,557	5,650	(862)	-	12,345

For the year ended 31 March 2022

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	3,126	927	(1,080)	-	2,973
Designated fund	4,584	-	-	-	4,584
Totals	7,710	927	(1,080)	-	7,557

Purpose of unrestricted funds

General unrestricted fund

The 'free reserves' after allowing for designated funds.

Designated fund

For commissioning new photography work.

Analysis of movement in restricted funds

For the year ended 31 March 2023

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
Rubery Owen Trust	2,500	-	(2,500)	-	-
Newcastle City Council	-	1,500	-	-	1,500
Community Foundation	-	10,000	(10,000)	-	-
NFI	-	1,900	(1,900)	-	-
The Shears Foundation	-	5,500	-	-	5,500
Totals	2,500	18,900	(14,400)	-	7,000

AMBERSIDE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

19 Analysis of charitable funds continued

For the year ended 31 March 2022

	Fund balances brought forward	Incoming resources	Resources expended	Transfers	Fund balances carried forward
	£	£	£	£	£
Restricted funds					
Community Foundation	16,000	39,480	(55,480)	-	-
Rubery Owen Trust	-	4,500	(2,000)	-	2,500
Totals	16,000	43,980	(57,480)	-	2,500

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Community Foundation	To expand a 50 year engagement with Byker by working with the community to explore, create and exhibit both new and archival work.
Newcastle City Council	Funding to support a Holocaust Memorial Day exhibition.
Rubery Owen Trust	£2,000 to support the production of a handout for the Youth Rising in the UK exhibition. £2,500 to support the forthcoming exhibition at Side Gallery, ERUPTIONS.
The Shears Foundation	To deliver an inter-generational project around ship building on the river Tyne.

20 Capital commitments

As at 31 March 2023, the charity had no capital commitments (2022 -£nil)

21 Guarantee

There have been no guarantees given by the charity at 31 March 2023.

22 Debt

There is no debt outstanding which is owed by the charity and which is secured by an excess charge on any of the assets of the charity at 31 March 2023.

23 Governing document

The organisation is a Charitable Incorporated Organisation - Foundation registered on 05 March 2015 as a body corporate under part 11 of the Charities Act 2011.

AMBERSIDE TRUST

England & Wales - Charity number 1160760

Accounts

AMBERSIDE TRUST

ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2022

Charity Number 1160760

AMBERSIDE TRUST

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2022

Contents	Page
Trustees' annual report	1 to 8
Independent examiner's report	9
Statement of Financial Activities (including income and expenditure account)	10
Balance sheet	11
Notes to the financial statements	12 to 21

AMBERSIDE TRUST

TRUSTEES' ANNUAL REPORT

For the year ended 31 March 2022

The Trustees of the AmberSide Trust (the "Charity") are pleased to present their annual report together with the financial statements of the Charity for the period ended 31 March 2022.

The financial statements comply with the Charities Act 2011, the Constitution, 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).

1. Objectives and Activities

The Trustees have referred to the Charity Commission's guidance on public benefit when reviewing the charity's objectives and planning its future activities. The Trustees have also reviewed the charitable purposes of AmberSide Trust, and the external environment, to make sure the Charity is still relevant and needed. This annual report will aim to demonstrate the link between our charitable activity and how this benefits our service users.

AmberSide Trust advances education, in particular film and photography, through the preservation, conservation, interpretation and sharing of the AmberSide Collection; through the promotion, support, assistance and improvement of Side Gallery and Cinema in Newcastle-upon-Tyne; through the commissioning and acquisition of new work; through the programming of exhibitions and screenings; and through educational activities.

The AmberSide Collection is an extraordinary collection of social documentary photography and film, created, commissioned and acquired, since the late 1960s, by the founders of Amber Films and Side Gallery (known as the Amber Associates, or Partners) and, since 2010, by their successor body, Amber Film & Photography Collective Community Interest Company (CIC). The Collection includes work by photographers and film makers from the North East, elsewhere in the UK and abroad. They include, among many others, Robert Doisneau, Weegee, Sirkka-Liisa Lonttinen, Graciela Iturbide, Henri Cartier-Bresson, Russell Lee, Martín Chambi, Eugene Richards and August Sander.

The Collection comprises some 20,000 photographs, 10,000 slides and 100 films. These, together with their associated paper files take up 36.19 cubic metres and there are currently approximately 6 TB of digital assets. As each year passes, the collection continues to grow.

AmberSide Trust (charitable incorporated organisation no. 1160760) is the sole trustee of the AmberSide Collection Trust (charity no. 1160761), which owns the Collection. These two organisations were established in 2014-15, when the Amber Associates and the CIC concluded that the best way to preserve and protect the Collection in perpetuity was to transfer ownership of the Collection to an independent, charitably constituted, organisation. The existence of two organisations provides extra protection for the Collection. By having a sole trustee (that is an organisation rather than an individual) the Collection Trust does not have to go through the process of regularly recruiting new trustees. All the work is done by the AmberSide Trust, which is committed to protecting the integrity of the Collection and to ensuring it remains intact and accessible in the North East of England.

AMBERSIDE TRUST

TRUSTEES' ANNUAL REPORT

For the year ended 31 March 2022

The Collection is housed in an environmentally controlled Archive at Side Gallery & Cinema, in Newcastle-upon-Tyne and is managed, under the terms of a Collections Agreement between the Charity, the CIC and the Amber Associates, by the CIC's co-Director and Archivist, Laura Laffler. The Collections Agreement provides for the CIC to use items from the Collection in its exhibition, education and community engagement activities. The intellectual property rights remain with the creators of the works and are subject to inheritance instructions from the individuals concerned. These rights are not affected by the Collections Agreement.

The Collection is being transferred from the Partners and/or the CIC to the Trust, in stages, as agreement is reached with the creators of the work. If agreement cannot be reached, the work either remains with Amber Associates or the CIC, or is returned to its creator.

2. Achievements and Performance

The Collection and the exhibition programme

The Collection was housed in the environmentally controlled Archive at Side throughout the year. As Covid-related restrictions eased, we were able to welcome visitors to the Archive again.

Side Gallery re-opened in May 2021 with the exhibition that had had its run curtailed by Covid. *Extraordinary Women* was a retrospective exhibition of work by the late Tom Stoddart (1953-2021), the Northumberland-born photojournalist whose work is represented in the AmberSide Collection. Some 700 people saw this exhibition over 35 days.

The second exhibition of the year (July – October) was *Youth Rising in the UK 1981-2021*. Curated by Liz Hingley, it featured the work of nine photographers and included rarely seen images by Chris Killip and Sirkka-Liisa Konttinen (both of whom are represented in the Collection) and more recent work by Alys Tomlinson, Maryam Wahid, Sadie Catt, Tom Sussex, Christopher Nunn, Paul Alexander Knox and Vanessa Winship. Side Gallery welcomed 2,252 visitors to the exhibition over 58 days.

The final show of the year, also curated by Liz Hingley, opened at the end of October and ran to early February. *Eruptions* was the first major, international, solo exhibition by Indian transmedia artist and activist Poulomi Basu whose themes include gender, class and caste. The show attracted 1,986 visitors over 62 days.

Learning and participation

Amber Learning and Participation works with children, young people and adults in formal and informal education and community settings. Its practice of working regularly with the same communities builds trust and increases the impact of its activities. Amber uses the AmberSide Collection to demonstrate the power of documentary film and photography and to teach people the skills to make their own. The team promotes and delivers all levels of Arts Award, enabling hundreds of young people each year to gain a recognised qualification.

During 2021-22, AmberSide Trust raised funds for learning and participation projects from the Community Foundation for Tyne & Wear and Northumberland, Newcastle Culture Investment Fund, the Owen Family Trust, the Sir James Knott Trust and the Joicey Trust, and is grateful to them all for their support.

A significant development this year was the production of a new teaching resource for schools, supported by a grant to the CIC from the Paul Hamlyn Foundation. The resource, which was created in Powerpoint, builds on the skills in remote teaching acquired by Amber Learning and Participation during lockdown. It is linked to the interactive learning platform SeeSaw and enables Amber artists to work with pupils remotely. The resource includes a DSLR camera and reference manual, and access to an iPad for each pupil. The relationship with the Paul Hamlyn Foundation will be continuing over the next three years, following the CIC's successful application to its Arts-Based Learning Fund. Further investment in iPad technology enabled Amber to develop and pilot a new 'Discover in a Day' activity for families with children visiting Side Gallery.

AMBERSIDE TRUST

Early in the year, a grant to the CIC, from the Art Fund, to help organisations re-engage with communities following Covid, supported a project in Meadow Well, North Tyneside. Multiple outdoor community spaces in Meadow Well showed work from Sirkka-Liisa Kontinen's 1981 project *Interiors*, which featured families in their homes in Meadow Well and North Shields. This work is part of the AmberSide Collection. Two thousand booklets were produced, sharing the photographs and inviting residents to get involved in creating new images and telling new stories, forty years on.

AmberSide Trust was awarded a grant from the Newcastle Culture Investment Fund to continue its work in Byker. The focus of the project, which took place in the spring, was the search for the identity of a girl on a spacehopper, in Byker, photographed by Sirkka-Liisa Kontinen in 1971. A short film advertising the project was viewed 1,315 times on Vimeo and 615 times on Instagram. Twenty-three people contacted Amber with memories of their 1970s childhood in Byker and with stories of how they had been inspired by the photograph. The project resulted in a photofilm made by Sirkka-Liisa Kontinen and Peter Roberts, which is now part of the AmberSide Collection. The project included opportunities for school pupils to work towards their Arts Award.

The year has been one of readjustment and catching up for schools and colleges throughout the North East but, looking to the near future, AmberSide Trust is excited about expanding the opportunities for learning and participation involving the AmberSide Collection.

3. Financial Review

In 2021-22, AmberSide Trust had two types of income: grants (97.4% of total income) and donations (2.1%). The total income for the year was £44,907 (2021: £43,100), an increase of 4% on the previous year.

The Statement of Financial Activities for the year ending 31 March 2022 shows a deficit across all funds of £13,653 (2021: surplus £16,314).

The Balance Sheet at 31 March 2022 shows total funds carried forward of £10,057 (2021: £23,710) of which £2,500 were restricted funds (2021: £16,000) and £7,557 were funds designated for commissioning work (2021: £7,710).

Covid continued to have an impact on the activities supported by AmberSide Trust throughout 2021-22. Side Gallery was open for fewer days and in common with most galleries and museums, visitor numbers and donations were down. AmberSide Trust is nevertheless confident that the organisation's cash reserves are sufficient to cover its modest running costs in 2022-23.

AMBERSIDE TRUST

TRUSTEES' ANNUAL REPORT

For the year ended 31 March 2022

Reserves policy

AmberSide Trust has no premises, equipment or employees. It currently has monthly operating costs of less than £40 and total annual operating costs of under £1,500, which include Board meeting costs. These are not fixed costs and can be reduced if necessary. We aim to maintain a reserve of at least £1,500, which can be spent if the unrestricted income we raise from donations is insufficient to cover these operating costs. The reserves policy will be reviewed at the Board meeting in April 2023 and annually thereafter.

Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information, including the likely outgoings, the pending and planned applications for funding, and the return of visitors to Side Gallery following the lifting of Covid-19 restrictions, and they have concluded that they can continue to adopt the going concern basis for preparing the annual report and accounts.

4. Structure, Governance and Management

AmberSide Trust is a charitable incorporated organisation (CIO), as defined by the Companies Act 2006 and was registered with the Charity Commission in March 2015.

AmberSide Trust is governed by a Board of Trustees. In April 2021, two Trustees retired and five new Trustees were appointed. One more was appointed in May, resulting in twelve Trustees serving throughout 2020-21. Amber Associates (the founders of what is now Amber Film & Photography Collective CIC) and the C I C have the right to nominate one Trustee each. The CIC runs Side Gallery and Cinema, Amber Films, Amber Education, and the Archive (where the AmberSide Collection is stored) from 5-9 Side, Newcastle upon Tyne. These premises are owned by Amber Associates and leased to the CIC.

The Board of Trustees meets at least quarterly, and more often when needed. It has no permanent sub-committees but forms task-specific groups as required. Individual Trustees lead and support the Trust's activities according to their skills, interests and capacity, e.g. reviewing policies, building and maintaining relationships with donors and funding bodies, and working with the CIC to ensure the conservation, sharing and development of the AmberSide Collection. Trustees receive no remuneration but may claim expenses they incur in attending Board meetings. The Trust has no employees.

Julie Harrison, the Chair since 14 April 2021, led a review of the Trust's constitution and Trustee Iain Watson led a review of the Trust's policies to ensure they were fit for purpose. The Board approved an updated constitution and new and updated policies. In April, the Trust moved its bank account to Unity Trust Bank and appointed four Trustees as signatories. All payments from the account are electronic and must involve two signatories in the process. The Board receives a finance report at each quarterly meeting, from the Trustee who is currently Treasurer and Company Secretary.

Risk

The Trustees are mindful of the risks there may be in pursuing their aims. They have examined the principal areas of the Trust's operation and considered the main risks associated with each area. Procedures are in place to mitigate these risks, including a regular review of risks and procedures at Board meetings. The AmberSide Collection is stored in an environmentally controlled archive run by Amber Film & Photography Collective CIC's Archivist and co-Director Laura Laffler. The Collection is managed under the Collections Agreement. The Trust has no financial investments.

AMBERSIDE TRUST

TRUSTEES' ANNUAL REPORT

For the year ended 31 March 2022

5. Reference and administrative details of the charity, its trustees and advisors

Charity Name	AmberSide Trust	
Registered Charity Number	1160760	
Operational address	Side Gallery, 5-9 Side, Newcastle-Upon-Tyne NE1 3JE	
Trustees	Julie Harrison (Chair) Laura Laffler Phyllida Mary Bridget Shaw Elizabeth Anne Rees Dr Susanne Burns Iain Watson Liz Hingley Jennifer Hinvies Judy Mary Cowgill Mick Henry Sirrka-Liisa Roberts John Michael Chaplin	Appointed 14 April 2021 Appointed 24 May 21 Appointed 14 April 2021 Appointed 14 April 2021 Appointed 14 April 2021 Appointed 14 April 2021 Resigned 18 July 2022
Independent Examiner	Philippa Gardiner Connected Voice Business Services Limited Higham House Higham Place Newcastle upon Tyne NE1 8AF	
Bankers	Unity Trust Bank	

AMBERSIDE TRUST

TRUSTEES' ANNUAL REPORT

For the year ended 31 March 2022

6. Related Party Transactions

During the year E Rees donated £60 and J Cowgill donated £88 through the Just Giving scheme. These donations are unrestricted and were issued under normal market conditions and do not form a significant portion of the income.

Trustees' expenses

The following detail the expenses incurred by the trustees.

	2022 £	2021 £
E Hingley was reimbursed for travel expenses in the year	314	-
	<u>314</u>	<u>-</u>

Transaction(s) with related parties

The following detail the related party transactions in the reporting period.

Name of the trustee or related party	Relationship to charity	Description of the transaction	£
Liz Hingley	Trustee	Fee paid by the related entity, Amber Film & Photography Collective CIC, for the provision of curatorial advice.	1,000
Sirkka-Liisa Roberts	Trustee	Fee paid by the related entity, Amber Film & Photography Collective CIC, for the provision of professional photographer and student project judge.	3,150

The related entity undertook an arm's length process to ensure they chose the best provider, the above trustees were not part of the decision making process.

Transactions with Amber Film & Photography Collective CIC

Under the objectives of the CIO, in the governing documents for AmberSide Trust. For the purposes of this clause, the "Collection" refers to a body of work which has evolved through the production, exhibition, touring and collecting activity of Amber Associates and Amber Film & Photography Collective CIC. The work is focused on the lives and landscapes of different communities, including but not limited to, working class, industrial and post-industrial, rural, refugee, marginalised, itinerant and such people who are experiencing change or threat to their culture or way of life, in the North East of England, nationally and internationally.

AMBERSIDE TRUST

TRUSTEES' ANNUAL REPORT

For the year ended 31 March 2022

The following transactions are grants received to AmberSide Trust for Amber Film & Photography CIC;

	2022 Grants	2022 Balance	2021 Grants	2021 Balance
Sir James Knott	2,000	-	-	-
BFI	19,000	1,900	-	-
The Joicey Trust	1,250	-	-	-
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
	22,250	1,900	-	-

All amounts received by AmberSide Trust on the behalf of Amber Film & Photography CIC have been paid across. The remaining balance of the BFI fund of £1,900 detailed in notes 13 and 17 had not been received by the year end but will be transferred once received.

The following transactions are grants received to Amberside Trust and expensed to Amber Film & Photography CIC to carry out the work;

	01 Apr 20 £	Received £	Expensed £	31 Mar 21 £
Community Foundation	-	10,000	(10,000)	-
Newcastle Culture Investment Fund	-	32,000	(16,000)	16,000
	<u>-</u>	<u>42,000</u>	<u>(26,000)</u>	<u>16,000</u>

	01 Apr 21 £	Received £	Expensed £	31 Mar 22 £
Newcastle Culture Investment Fund	16,000	39,480	(55,480)	-
Rubery Owen Trust	-	4,500	(2,000)	2,500
	<u>16,000</u>	<u>43,980</u>	<u>(57,480)</u>	<u>2,500</u>

AMBERSIDE TRUST

TRUSTEES' ANNUAL REPORT

For the year ended 31 March 2022

7. Insurance

The charity's insurance policy does not cover or provide trustees with indemnity cover.

8. Statement of Trustee Responsibilities

The Charity's Trustees are responsible for preparing a trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The charity Trustees are required to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of incoming resources and application of resources. In preparing financial statements, the Trustees are required to:

- Select 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;
- State whether applicable accounting standards 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 charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. 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.

Approved by the Trustees on 25 January 2023 and signed on their behalf by:

NAME: Julie Harrison

POSITION: Chair

SIGNATURE Julie Harrison
Julie Harrison (Jan 25, 2023 18:04 GMT)

AMBERSIDE TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2022

I report on the financial statements of Amberside Trust for the year ended 31 March 2022, which are set out on pages **10 to 21**

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act) and that an independent examination is needed.

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

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 if the requirements that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I 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.

Philippa Gardiner FCA
Connected Voice Business Services Ltd
Higham House
Higham Place
Newcastle upon Tyne
NE1 8AF
Date: 26 January 2023


[Philippa Gardiner \(Jan 26, 2023 09:15 GMT\)](#)

AMBERSIDE TRUST

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income from:					
Donations and legacies	7	927	-	927	1,100
Charitable activities	8	-	43,980	43,980	42,000
Other trading activities	9	-	-	-	-
Total income		927	43,980	44,907	43,100
Expenditure on:					
Charitable activities	9	1,080	57,480	58,560	26,786
Total expenditure		1,080	57,480	58,560	26,786
Net income/(expenditure) and net movement of funds		(153)	(13,500)	(13,653)	16,314
Reconciliation of funds					
Total funds brought forward		7,710	16,000	23,710	7,396
Total funds carried forward		7,557	2,500	10,057	23,710

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 12 to 21 form an integral part of these accounts.

BALANCE SHEET

As at 31 March 2022
Charity Number 1160760

	Notes	£	Total 2022 £	£	Total 2021 £
<u>Current assets</u>					
Debtors	15	1,900		-	
Cash at bank and in hand	15	11,096		24,280	
		12,996		24,280	
<i>Total current assets</i>					
Creditors: amounts falling due within one year					
	17	(2,938)		(570)	
			10,058		23,710
<i>Net current assets</i>					
<i>Total assets less current liabilities</i>					
			10,058		23,710
<i>Total net assets or liabilities</i>					
<u>Funds of the charity</u>					
Unrestricted income funds			7,557		7,710
Restricted income funds			2,500		16,000
			10,057		23,710
<i>Total funds</i>					

The notes on pages 12 to 21 form an integral part of these accounts.

These financial statements were approved by the Board on: 25 January 2023

and are signed on its behalf by:

Julie Harrison
Chair

Julie Harrison
Julie Harrison (Jan 25, 2023 18:04 GMT)

AMBERSIDE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

AmberSide Trust, incorporating the AmberSide Collection Trust meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis. In making their assessment the trustees have reviewed and considered relevant information, including their annual budget and future cash flows. In response to the COVID-19 pandemic, the trustees have revised their forecasts to take into account measures that they can take with the current resources available to mitigate the impact of the current adverse conditions. The trustees are of the view that the immediate future of the charity for the next 12 months is secure and that on this basis the charity is a going concern.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability.

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

AMBERSIDE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

3.4 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

3.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

3.6 Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in donations and legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

3.7 Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

3.8 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. 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 donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

All expenditure is accounted for on an accrual basis. Expenditure on charitable activities includes the costs of supporting the collective and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

AMBERSIDE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

4.7 Pensions

The pension costs charged in the financial statements represent the contribution payable by the charity during the year. There were no pension costs in the year.

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a reducing balance basis:

The Charity currently has no tangible fixed assets.

5.2 Heritage assets

Heritage assets are not recognised in the balance sheet because information relating to their cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the charity.

5.3 Debtors

Debtors are measured at their recoverable amounts, being the amount the charity anticipates it will receive in settlement of the debt.

AMBERSIDE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

6 Prior year adjustments

Reconciliation of change in equity

	At 1 Jan 2020 £	At 31 Dec 2021 £
Unrestricted funds (previously stated)	2,812	3,696
Accrual based accounting (i)	-	(570)
Unrestricted funds (as stated)	<u>2,812</u>	<u>3,126</u>

Reconciliation of financial activities

		Year ended 31 Dec 2021 £
Net movement of funds (previously stated)		16,884
Accrual based accounting (i)		(570)
Net movement of funds (as stated)		<u>16,314</u>

(i) Restated 2021 accounts for the purpose of moving from receipts and payments to accrual based accounting. IE fee of £468 and other accountancy fees of £102 expensed from unrestricted reserves.

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
7 Donations and legacies				
Donations	927	-	927	1,100
	<u>927</u>	<u>-</u>	<u>927</u>	<u>1,100</u>
8 Charitable activities				
<u>Grant income</u>				
Community Foundation	-	-	-	10,000
Newcastle Culture Investment Fund	-	39,480	39,480	32,000
Rubery Owen Trust	-	4,500	4,500	-
	<u>-</u>	<u>43,980</u>	<u>43,980</u>	<u>42,000</u>

Income was £44,907 (2021: £43,100) of which £927 was unrestricted or designated (2021: £6,372) and £43,980 was restricted (2021: £37,000)

AMBERSIDE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

Analysis of expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
9 Charitable activities				
Transfers to Amber Film & Photography Collective CIC	-	57,480	57,480	26,000
<u>Support costs</u>				
Museums Association Membership	-	-	-	-
Just Giving fees	226	-	226	216
Bank charges	72	-	72	-
Independent examiner's fees for reporting on the accounts	468	-	468	468
Other accountancy services paid to the examiner	-	-	-	102
<u>Governance costs</u>				
Trustees' expenses	314	-	314	-
	<u>1,080</u>	<u>57,480</u>	<u>58,560</u>	<u>26,786</u>

Expenditure on charitable activities was £58,560 (2021: £26,786) of which £1,080 was unrestricted or designated (2021: £786) and £57,480 was restricted (2021: £26,000).

10 Fees for examination of the accounts

	2022 £	2021 £
Independent examiner's fees for reporting on the accounts	468	468
Other accountancy services paid to the examiner	-	102
	<u>468</u>	<u>570</u>

11 Analysis of key management personnel

No employee received remuneration above £60,000 (2021: nil).

The key management personnel of the charity comprise the trustees only. The total benefits of the key management personnel of the charity were £nil. (2021: £nil).

12 Staff numbers

The average monthly head count was nil staff (2021: nil staff).

AMBERSIDE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

13 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity.

During the year E Rees donated £60 and J Cowgill donated £88 through the Just Giving scheme. These donations are unrestricted and were issued under normal market conditions and do not form a significant portion of the income.

Trustees' expenses

The following detail the expenses incurred by the trustees.

	2022 £	2021 £
E Hingley was reimbursed for travel expenses in the year	314	-
	<u>314</u>	<u>-</u>

Transaction(s) with related parties

The following detail the related party transactions in the reporting period.

Name of the trustee or related party	Relationship to charity	Description of the transaction	£
Liz Hingley	Trustee	Fee paid by the related entity, Amber Film & Photography Collective CIC, for the provision of curatorial advice.	1,000
Sirkka-Liisa Roberts	Trustee	Fee paid by the related entity, Amber Film & Photography Collective CIC, for the provision of professional photographer and student project judge.	3,150

The related entity undertook an arm's length process to ensure they chose the best provider, both trustees were not part of the decision making process.

Transactions with Amber Film & Photography Collective CIC

Under the objectives of the CIO, in the governing documents for AmberSide Trust. For the purposes of this clause, the "Collection" refers to a body of work which has evolved through the production, exhibition, touring and collecting activity of Amber Associates and Amber Film & Photography Collective CIC. The work is focused on the lives and landscapes of different communities, including but not limited to, working class, industrial and post industrial, rural, refugee, marginalised, itinerant and such people who are experiencing change or threat to their culture or way of life, in the North East of England, nationally and internationally.

AMBERSIDE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

13 Transaction(s) with related parties (continued)

The following transactions are grants received to AmberSide Trust for Amber Film & Photography CIC;

	2022 Grants £	2022 Balance £	2021 Grants £	2021 Balance £
Sir James Knott	2,000	-	-	-
BFI	19,000	1,900	-	-
The Joicey Trust	1,250	-	-	-
	<u>22,250</u>	<u>1,900</u>	-	-

All amounts received by AmberSide Trust on the behalf of Amber Film & Photography CIC have been paid across. The remaining balance of the BFI grant of £1,900 detailed in note 15 and 17 had not been received by the year end, but will be transferred once received.

The following transactions are grants received to AmberSide Trust and expensed to Amber Film & Photography CIC to carry out the work;

	01 Apr 20 £	Received £	Expensed £	31 Mar 21 £
Community Foundation	-	10,000	(10,000)	-
Newcastle Culture Investment Fund	-	32,000	(16,000)	16,000
	-	<u>42,000</u>	<u>(26,000)</u>	<u>16,000</u>

	01 Apr 21 £	Received £	Expensed £	31 Mar 22 £
Newcastle Culture Investment Fund	16,000	39,480	(55,480)	-
Rubery Owen Trust	-	4,500	(2,000)	2,500
	<u>16,000</u>	<u>43,980</u>	<u>(57,480)</u>	<u>2,500</u>

14 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

15 Debtors and prepayments (receivable within 1 year)

	2022 £	2021 £
Other debtors	1,900	-
	<u>1,900</u>	-

The Trust is due to receive £1,900 from BFI to be paid to Amber Film and Photography Collective CIC (reg no: 7218282) with no performance obligations present in the agreement. The amount to be paid is shown in note 17 Creditors and accruals as Other creditors.

AMBERSIDE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

15 Cash at bank and in hand

	2022	2021
	£	£
Cash at bank	11,096	24,280
	<u>11,096</u>	<u>24,280</u>

16 Heritage assets

The charity holds a collection of photographs and prints of historical importance which have been acquired over time and as such there is no cost information readily available.

Conventional valuation approaches lack sufficient reliability and the cost of providing such information is considered to outweigh the benefits to the users. As such, in accordance with FRS102 (Heritage Assets), these assets are not capitalised in the Balance Sheet.

17 Creditors and accruals (payable within 1 year)

	2022	2021
	£	£
Other creditors	1,900	-
Accruals		
Independent examination of accounts	936	468
Other accountancy services	102	102
	<u>2,938</u>	<u>570</u>

The Trust is due to receive £1,900 from BFI to be paid to Amber Film and Photography Collective CIC (reg no: 7218282) with no performance obligations present in the agreement. The amount to be received is shown in note 15 Debtors, and prepayments as Other debtors.

18 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

AMBERSIDE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

19 Analysis of charitable funds

Analysis of movements in unrestricted funds

For the year ended 31 March 2022

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	3,126	927	(1,080)	-	2,973
Designated fund	4,584	-	-	-	4,584
Totals	7,710	927	(1,080)	-	7,557

For the year ended 31 March 2021

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	2,812	1,100	(786)	-	3,126
Designated fund	4,584	-	-	-	4,584
Totals	7,396	1,100	(786)	-	7,710

Purpose of unrestricted funds

General unrestricted fund
Designated fund

The 'free reserves' after allowing for designated funds.
For commissioning new photography work.

Analysis of movement in restricted funds

For the year ended 31 March 2022

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
Newcastle Culture Investment Fund	16,000	39,480	(55,480)	-	-
Rubery Owen Trust	-	4,500	(2,000)	-	2,500
Totals	16,000	43,980	(57,480)	-	2,500

AMBERSIDE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

19 Analysis of charitable funds continued

For the year ended 31 March 2021

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
Community Foundation	-	10,000	(10,000)	-	-
Newcastle Culture Investment Fund	-	32,000	(16,000)	-	16,000
Totals	-	42,000	(26,000)	-	16,000

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Community Foundation	To expand a 50-year engagement with Byker by working with the community to explore, create and exhibit both new and archival work.
Newcastle Culture Investment	To develop a digital education offer and create a learning resource pack and Arts Award.
Rubery Owen Trust	£2,000 to support the production of a handout for the <i>Youth Rising in the UK</i> exhibition. £2,500 to support the forthcoming exhibition at Side Gallery, <i>Eruptions</i>

20 Capital commitments

As at 31 March 2022, the charity had no capital commitments (2021 -£nil)

21 Guarantee

There have been no guarantees given by the charity at 31 March 2022.

22 Debt

There is no debt outstanding which is owed by the charity and which is secured by an excess charge on any of the assets of the charity at 31 March 2022.

23 Governing document

The organisation is a Charitable Incorporated Organisation - Foundation registered on 05 March 2015 as a body corporate under part 11 of the Charities Act 2011.

AMBERSIDE TRUST

England & Wales - Charity number 1160760

Accounts

AMBERSIDE TRUST

ANNUAL REPORT AND FINANCIAL STATEMENTS For the year ended 31 March 2021

Charity Number 1160760

The Trustees are pleased to present their annual report together with the financial statements of the charity for the period ended 31 March 2021.

The financial statements comply with the Charities Act 2011, the constitution of AmberSide Trust, 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).

AMBERSIDE TRUST

TRUSTEES' ANNUAL REPORT

For the year ended 31 March 2021

1. Objectives and Activities

The Trustees have referred to the Charity Commission's guidance on public benefit when reviewing the charity's objectives and planning its future activities. The trustees have also reviewed the charitable purposes of AmberSide Trust and the external environment, to make sure the Charity is still relevant and needed. This annual report will aim to demonstrate the link between our charitable activity and how this benefits our service users.

AmberSide Trust advances education, in particular film and photography, through the preservation, conservation, interpretation and sharing of the AmberSide Collection; through the promotion, support, assistance and improvement of Side Gallery and Cinema in Newcastle-upon-Tyne; through the commissioning and acquisition of new work; through the programming of exhibitions and screenings; and through educational activities. AmberSide Trust is committed to protecting the integrity of the Collection and to ensuring it remains intact and accessible in the North East of England.

The AmberSide Collection is an extraordinary collection of social documentary photography and film, created, commissioned and acquired, since the late 1960s, by the founders of Amber Films and Side Gallery (known as the Amber Associates, or Partners) and (since 2010) by their successor body, Amber Film & Photography Collective Community Interest Company (CIC). The Collection includes work by photographers and film makers from the North East, elsewhere in the UK and abroad. They include, among many others, Robert Doisneau, Weegee, Sirkka-Liisa Kontinen, Graciela Iturbide, Henri Cartier-Bresson, Russell Lee, Martín Chambi, Eugene Richards and August Sander. The Collection comprises some 20,000 photographs, 10,000 slides and 100 films. These, together with their associated paper files take up 36.19 cubic metres and there are currently approximately 6 Terabytes (TB) of digital assets. As each year passes, the Collection continues to grow.

AmberSide Trust (charitable incorporated organisation no. 1160760) is the sole trustee of the AmberSide Collection Trust (charity no. 1160761), which owns the Collection. These two organisations were established in 2014/15, when the Amber Associates and the CIC concluded that the best way to preserve and protect the Collection in perpetuity was to transfer ownership of the Collection to an independent, charitably constituted, organisation. The existence of two organisations provides extra protection for the Collection. By having a sole trustee (that is an organisation rather than an individual) the Collection Trust does not have to go through the process of regularly recruiting new trustees. AmberSide Collection Trust undertakes no independent financial activity-

The Collection is housed in an environmentally controlled Archive at Side Gallery & Cinema, in Newcastle-upon-Tyne and is managed, under the terms of a Collections Agreement, by the CIC's Collections Manager, Laura Laffler. The Collections Agreement provides for the CIC to use items from the Collection in its exhibition, education and community engagement activities. The intellectual property rights remain with the creators of the works and are subject to inheritance instructions from the individuals concerned. These rights are not affected by the Collections Agreement.

2. Achievements and Performance

The Collection

In January 2021, the Trust took ownership of a collection of prints known as the Community Development Project Archive. The donors were Judith Green and Robert Davis. The donors worked, respectively, on the Benwell Community Development Project and the North Tyneside Community Development Project in the 1970s. There were 12 such projects nationally. In 1976 all 12 projects commissioned a photographer of their choice to document their work. The Community Development Project Archive comprises 862 prints by 14 photographers, eight of whom also supplied their contact sheets. The photographers represented in this donation are Nick Birch, Jane Bown, Victor Burgin, Byron Cage, Simon Danby, Robert Golden, Nick Hedges, Larry Herman, John Hughes, Derek Massey, Roger Perry, Crighton Pryce, Derek Smith

Side Gallery & Cinema and the Archive were closed to visitors for most of 2020/21, due to the coronavirus, COVID-19. There was no public access to any of these spaces between March and September 2020. The gallery reopened in September for Tom Stoddart's exhibition, *Extraordinary Women*, but had to close again on 4 November (on government instructions) and remained closed until May 2021 (when *Extraordinary Women* could be seen again, for a few weeks).

The support received by Amber Film and Photography Collective CIC, as a National Portfolio Organisation of Arts Council England, ensured that the Collection remained safely housed in the Archive throughout the year. The Collections Manager remained responsible for the Archive throughout and ensure that it was subject to regular site checks as well as continuous environmental monitoring.

Lockdown was an opportunity to make progress with researching and cataloguing the Collection. Three retiring CIC directors (Peter Roberts, Ellin Hare and Sirkka-Liisa Konttinen) undertook a significant amount of cataloguing, while retiring members of Amber Films worked on the cataloguing and arrangement of the Amber Films and Workshop Films in the Collection and wrote a legacy plan. A Respond & Reimagine grant from the Art Fund supported the continuing work on researching and digitising the Collection. Six films were digitised and shown as part of the Offside Cinema Workshop season.

Increased use of digital technology

The CIC significantly increased its use of digital technology during the year, supported in part by a grant to the Trust from the Newcastle Culture Investment Fund. A Virtual Private Network (VPN) was established to give the team remote access to the digital collection. They bought and underwent training in how to use livestreaming equipment and began to use otter.ai, a service that provides real-time speech to text transcription, making films and events accessible to hearing-impaired viewers and participants, and others. They also learned how to become more effective at using social media (Twitter, Instagram, Facebook) to spread the word about the Collection and about the CIC's activities.

AMBERSIDE TRUST

TRUSTEES' ANNUAL REPORT

For the year ended 31 March 2021

Visitors online

Viewers deprived of access to Side Gallery and Cinema were able to log on to www.amber-online.com/side-gallery/ to see new online exhibitions from the Collection, images from previous exhibitions, short films, and selections from the Trust's Visual Culture collection, arranged by theme (such as art and illustration and the built environment). They could also search the Collection by type of work (photography or film and video), by artist or organisation, by theme, location and date. There were film screenings and linked discussions and online talks involving photographers and curators. Publications, too, were made available online.

Photographer Liz Hingley ran a seven-week programme called *Our Nature Now*, in which 11 photographers, each from a different country, responded to a piece of work in the AmberSide Collection or one exhibited at Side Gallery. This programme included three workshops of Masters students and a public talk by Zoom, as well as dialogue via Twitter and Instagram. This is just one illustration of how digital technology was used, during the pandemic, to raise the profile of the Collection to involve more people in using it.

The final project of the year was an open invitation, in March 2021, to anyone to send in a single image that captured, for them, the North East of England during lockdown. The results were posted on the website

Working with schools

For the past five years, Amber Education has been using the Collection as the basis of intergenerational projects involving children, young people and adults from the same community. Adults connected with photographs in the Collection can provide the young people with a unique insight into the history and culture of the place where they go to school, or live. By working regularly with the same communities, the team has been able to establish a level of trust that produces better outcomes for everyone involved.

Unable to visit schools for most of 2020-21, Amber Education turned its attention to developing a digital offer, which it went on to pilot with Carville Primary School in Wallsend. It involved teaching practical photography skills and the use of DSLR cameras, before leading a visit to the former Swan Hunter shipyard near the school, where the pupils would decide what to photograph and how, using their newly acquired skills. This programme was designed to be accredited Arts Award (Discover). This approach, created in response to a crisis, looks likely to become a regular offer, in addition to the resumption of face-to-face activity. It should mean the Collection becomes more widely known to, and used by, schools.

During 2020/21, AmberSide Trust received £10,000 from the Community Foundation to support the CIC's continuing work in Byker. Most of this work will take place in 2021/22 but, using the model described above, the education team began to prepare the resources for a project for schools and residents using Sirkka-Liisa Konttinen's photographs of Byker.

AMBERSIDE TRUST

TRUSTEES' ANNUAL REPORT

For the year ended 31 March 2021

3. Financial Review

In 2020-21, AmberSide Trust had two types of income: grants (97.4% of total income) and donations (2.6%). The total income for the year was £43,100 (2020: £43,372), a decrease of 0.6% on the previous year. The Statement of Financial Activities for the year ending 31 March 2021 shows a net increase in total funds of £16,314 (2020: £5,492), of which £16,000 was in restricted funds due to a grant being received from the Newcastle Culture Investment Fund during the year not being spent until after the year end.

The Balance Sheet at 31 March 2021 shows total funds carried forward of £23,710 (2020: £7,396) of which £16,000 were restricted funds (2020: £0) and £4584 were funds designated for commissioning work (2020: £4584). As noted above, the £16,000 restricted fund relates to a grant from the Newcastle Culture Investment Fund. The designated funds were raised and earned in 2019-20, but remained unspent in 2020-21. No additional funds have been designated for commissioning, so the figure remains the same.

Government measures to reduce the spread of Covid-19, from March 2020, meant the closure of Side Gallery to visitors for most of the year and a consequent reduction in donations, to the Trust, from visitors to the gallery. AmberSide Trust's Trustees are optimistic that the organisation's cash reserves are sufficient to cover its modest running costs in 2021-22.

Reserves policy

AmberSide Trust did not have a formally adopted reserves policy during 2020-21. This is because, having no employees or office overheads, its regular outgoings are few (under £1,000) and there have been sufficient unrestricted funds (from donations) to cover them. As at 31 March 2021, AmberSide Trust had general unrestricted funds of £3,126. Going forward, it is, however, the Trustees' intention to adopt a reserves policy using the guidance provided by the Charity Commission.

Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information, including the likely outgoings, the pending and planned applications for funding, and the return of visitors to Side Gallery following the lifting of Covid-19 restrictions, and they have concluded that they can continue to adopt the going concern basis for preparing the annual report and accounts.

4. Structure, Governance and Management

AmberSide Trust is a charitable incorporated organisation (CIO), as defined by the Companies Act 2006 and was registered with the Charity Commission in March 2015.

AmberSide Trust is governed by a Board of Trustees. Nine Trustees served during 2020-21. Amber Associates (the founders of what is now Amber Film & Photography Collective CIC) and the Community Interest Company have the right to nominate two Trustees each. The CIC runs Side Gallery and Cinema, Amber Films, Amber Education, and the Archive (where the AmberSide Collection is stored) from premises leased to it by Amber Associates.

AMBERSIDE TRUST

TRUSTEES' ANNUAL REPORT

For the year ended 31 March 2021

The Board of Trustees meets at least quarterly, and more often when needed. It has no permanent sub-committees but forms task-specific groups as required. The Trust has no employees. Individual Trustees lead and support the Trust's activities in line with their skills, interests and capacity, e.g. reviewing policies, building and maintaining relationships with donors and funding bodies, and working with Amber Film & Photography Collective CIC to ensure the conservation, sharing and development of the AmberSide Collection.

Trustees receive no remuneration for their trusteeship but may claim expenses they incur in attending Board meetings. Trustees may receive remuneration for roles performed outside of their trusteeship. In 2020-21, no expense claims were made. One Trustee was paid £1,000 from the CIC for providing curatorial advice and another Trustee, a Director of the CIC, was paid £1,100 in production fees.

In 2020-21, three Trustees, including the Chair and Company Secretary/Treasurer, expressed their intention to retire. The Board identified the skills and experience needed by new Trustees before advertising the opportunity and five new trustees were appointed in the spring of 2021.

Risk

The Trustees are mindful of the risks there may be in pursuing their aims. They have examined the principal areas of the Trust's operation and considered the main risks associated with each area. Procedures are in place to mitigate these risks, including a regular review of risks and procedures at Board meetings. The Collection is stored in an environmentally controlled archive run by Amber Film & Photography Collective CIC's Collections Manager, Laura Laffler. The Collection is managed under the terms of a Collections Agreement. The Trust has no financial investments.

5. Reference and administrative details of the charity, its trustees and advisors

Charity Name	AmberSide Trust
Registered Charity Number	1160760
Registered Company Number	CE003639
Operational address	Side Gallery, 5-9 Side, Newcastle-Upon-Tyne NE1 3JE
Trustees	Graeme Rigby (Chair) Doug Scott (Treasurer and Company Secretary) Sirkka-Liisa Roberts (appointed by Amber Associates and Amber Film & Photography Collective) John Michael Chaplin

AMBERSIDE TRUST

TRUSTEES' ANNUAL REPORT

For the year ended 31 March 2021

Judy Cowgill
Mick Henry
Liz Hingley
Jennifer Hinves
Helen James (resigned 13th July 2020)

Independent
Examiner

Jim Dodds
Connected Voice Business Services Limited
Higham House
Higham Place
Newcastle upon Tyne
NE1 8AF


Bankers

Co-operative Bank

Approved by the Trustees on 28/02/22 and signed on their behalf by:

NAME: Julie Harrison

POSITION: Chair of AmberSide Trust

SIGNATURE 

AMBERSIDE TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2021

I report on the financial statements of Amberside Trust for the year ended 31 March 2021, which are set out on pages 8-13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

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

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 if the requirements that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I 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.

Jim Dodds
Connected Voice Business Services Ltd
Higham House
Higham Place
Newcastle upon Tyne
NE1 8AF
Date: 28/02/2022



STATEMENT OF RECEIPTS AND PAYMENTS

For the year ended 31 March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Receipts:					
Donations, gift aid and legacy	6	1,100	-	1,100	3,672
Charitable activities	7	-	42,000	42,000	37,000
Other trading activities	8	-	-	-	2,700
		<u>1,100</u>	<u>42,000</u>	<u>43,100</u>	<u>43,372</u>
Total receipts					
Payments:					
Charitable activities	8	216	26,000	26,216	37,880
		<u>216</u>	<u>26,000</u>	<u>26,216</u>	<u>37,880</u>
Total payments					
		<u>884</u>	<u>16,000</u>	<u>16,884</u>	<u>5,492</u>
Net of receipts/(payments)					
Reconciliation:					
Opening cash at bank and in hand				7,396	1,904
Surplus/(deficit) for the year				16,884	5,492
Closing cash at bank and in hand				<u>24,280</u>	<u>7,396</u>

The notes on pages 10 - 13 form an integral part of these accounts.

AMBERSIDE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

1 Accounting Policies

The principle accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

The accounts have been prepared using the receipts and payments basis. An audit is not required by the Charity's constitution and has not been requested by the Trustees.

3 Guarantee

There have been no guarantees given by the charity at 31 March 2021.

4 Debt

There is no debt outstanding which is owed by the charity and which is secured by an excess charge on any of the assets of the charity at 31 March 2021

5 Governing document

The organisation is a Charitable Incorporated Organisation – Foundation Registered on 05 March 2015 as a body corporate under part 11 of the Charities Act 2011.

AMBERSIDE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
6 Donations, gift aid and legacy				
Donations	1,100	-	1,100	3,672
	<u>1,100</u>	<u>-</u>	<u>1,100</u>	<u>3,672</u>
7 Charitable activities				
<u>Grant income</u>				
Community Foundation	-	10,000	10,000	5,000
Newcastle Culture Investment Fund	-	32,000	32,000	32,000
	<u>-</u>	<u>42,000</u>	<u>42,000</u>	<u>37,000</u>
8 Other trading activities				
Collection hire	-	-	-	1,500
Poster sales	-	-	-	1,200
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,700</u>

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
8 Charitable activities				
<u>Direct costs</u>				
Transfers to Amber Film & Photography Collective	-	26,000	26,000	37,500
<u>Support costs</u>				
Museums Association Membership	-	-	-	200
Just Giving Fees	216	-	216	180
	<u>216</u>	<u>26,000</u>	<u>26,216</u>	<u>37,880</u>

9 Fees for examination of the accounts

	2021 £	2020 £
Independent examiner's fees for reporting on the accounts	468	-
Other accountancy services paid to the examiner	102	-
	<u>570</u>	<u>-</u>

AMBERSIDE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

10 Cash at bank and in hand

	2021 £	2020 £
Cash at bank	24,280	7,396
	<u>24,280</u>	<u>7,396</u>

11 Liabilities

	2021 £	2020 £
Independent examiners fee	468	-
Other accountancy fees	102	-
	<u>570</u>	<u>-</u>

12 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

13 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	2,812	1,100	(786)	-	3,126
Designated fund	4,584	-	-	-	4,584
Totals	<u>7,396</u>	<u>1,100</u>	<u>(786)</u>	<u>-</u>	<u>7,710</u>

Purpose of unrestricted funds

General unrestricted fund
Designated fund

The free reserves of the charity.
For commissioning new photography work.

AMBERSIDE TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

Analysis of movement in restricted funds

	Fund balances brought forward	Incoming resources	Resources expended	Transfers	Fund balances carried forward
	£	£	£	£	£
Restricted funds					
Community Foundation	-	10,000	(10,000)	-	-
Newcastle Culture Investment Fund	-	32,000	(16,000)	-	16,000
Totals	-	42,000	(26,000)	-	16,000

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Community Foundation	To expand a 50 year engagement with Byker by working with the community to explore, create and exhibit both new and archival work.
Newcastle Culture Investment Fund	To fund the Outreach and Public programme.