

**AMBERSIDE TRUST**

**REPORT AND FINANCIAL STATEMENTS**

**Charity number 1160760**

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

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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 2023-24) 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 20<sup>th</sup> 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  
by:

and signed on their behalf

Phyllida Shaw  
Trustee

## **AMBERSIDE TRUST**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

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

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

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

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### **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

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#### **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 £
<b>6 Donations and legacies</b>				
Donations	1,358	-	<b>1,358</b>	3,021
	<u>1,358</u>	<u>-</u>	<u><b>1,358</b></u>	<u>3,021</u>
<b>7 Charitable activities</b>				
<u>Grant income</u>				
Pilgrim Trust	-	-	-	17,500
Community Foundation				
Newcastle Culture Investment				
Fund (NCIF)	-	10,000	<b>10,000</b>	10,000
Hadrian Trust	-	-	-	1,000
	<u>-</u>	<u>10,000</u>	<u><b>10,000</b></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 £
<b>8 Charitable activities</b>				
Transfers to Amber Film & Photography				
Collective CIC	-	13,485	<b>13,485</b>	19,113
<u>Support costs</u>				
Museums Association Membership	-	-	-	82
Just Giving fees	216	-	<b>216</b>	216
Bank Charges	69	-	<b>69</b>	72
Insurance	298	-	<b>298</b>	298
HMRC penalty	-	-	-	100
Independent examiner's fees for reporting on the accounts	504	-	<b>504</b>	492
<u>Governance Costs</u>				
Trustees' expenses	592	-	<b>592</b>	21
	<u>1,679</u>	<u>13,485</u>	<u><b>15,164</b></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
	<b>504</b>	<b>492</b>

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	-
	<b>592</b>	<b>21</b>

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

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	<u>27,170</u>	<u>30,964</u>
	<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
	£	£	£	£	£
<b>Unrestricted funds</b>					
General unrestricted fund	8,388	1,358	( 1,679 )	-	<b>8,067</b>
Designated fund	4,584	-	-	-	<b>4,584</b>
<b>Totals</b>	<b>12,972</b>	<b>1,358</b>	<b>( 1,679 )</b>	<b>-</b>	<b>12,651</b>

For the year ended 31 March 2024

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

#### 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
	£	£	£	£	£
<b>Restricted funds</b>					
Pilgrim Trust	17,500	-	( 8,485 )	-	<b>9,015</b>
Community Foundation (NCIF)	-	10,000	( 5,000 )	-	<b>5,000</b>
<b>Totals</b>	<b>17,500</b>	<b>10,000</b>	<b>( 13,485 )</b>	<b>-</b>	<b>14,015</b>

## 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
	£	£	£	£	£
<b>Restricted funds</b>					
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	-	-	<b>17,500</b>
Hadrian Trust	-	1,000	( 1,000 )	-	-
<b>Totals</b>	<b>7,000</b>	<b>28,500</b>	<b>( 18,000 )</b>	<b>-</b>	<b>17,500</b>

#### 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.