



SPIRAL

Preventing the Effects of Bullying

Spiral – Preventing the Effectives of Bullying

First Floor, Fred Bear Carpets Ltd

Tower Court, 1 West Tower Street

Carlisle, Cumbria. CA3 8QT

01228 642641

maryann@spiralcumbria.org.uk

www.spiralcarlisle.com

Charity Number 1179662

TREASURER'S REPORT

For the year 5 December 2020 to 4 December 2021

Another challenging year here at Spiral but one that has seen us go from strength to strength. The continuing impact of Covid-19 pandemic and its affect on our young people has saw us working in new ways to give vital support to the young people of Cumbria. We have strengthened our team with an excellent cohort of volunteers and in 2022 we expect to employ more staff to help deliver our services.

We have found new ways of working and interacting with our young people and have been delighted with the success of our Minecraft evenings which went down very well. Visits to schools/and colleges have begun again and the 1-2-1 sessions are achieving great results. We hope to continue this and grow on our firm foundations during 2022.

Maryann Little has worked incredibly hard to find/apply for and gain grant funding from a variety of sources. We have received so many messages of support that it is clear more and more providers are keen to support our good work and long may this continue. From a small start, even through a pandemic we leave 2021 stronger than ever and this is all down to the team – thank you Maryann, Alison, and Sol

Income: Spiral received funding totalling £44,668.72 this year. We thank everyone that has given us this much needed funding in particular Cumbria Community Foundation with £15,446.66, The Postcode Lottery with £5,264.00; Cumbria Youth Alliance with £5,927.00 and Community Fund £10,000.00. Along with smaller donations which we are thankful for too, we were fortunate to receive £1,000.00 from Tesco's Groundworks and a further £500.00 from Asda's Green Token Giving Vote. We thank all our providers for their contributions, and we look forward to continuing to work with them in the future.

Expenditure: Normal office expenditure with nothing out of the ordinary this year. Our biggest expenditure is on salaries amounting to £36,822.00.

Summary: Our year end funds balance is £20,175.91 and although this is to cover future costs we can achieve our revised Reserves Policy of £13,500.00 whilst we look forward to the challenges that lie ahead in 2022.

Well done and thank you.

Simon Pritchard
Treasurer

31 May 2022

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RESERVES POLICY – for year 2021-2022

Charitable status requires organisations to spend income on charitable objectives and not build up funds for a rainy day. However, the Charity Commission does recommend that to maintain financial stability all charities should hold reserves at a level to cover any unforeseen circumstances that might arise and to ensure that Spiral's core activity can continue, or to retain funds for planned specific projects.

At Spiral we consider that:

- In the event of event of permanent closure, we would need enough reserves to cover staff redundancies and comply with current employment legislation. This is currently £3,500.00.
- If we had to close temporarily due to natural disaster, or move due to building works etc, we would need 3 months to find alternative accommodation. To cover this period, we consider that we need to hold three months operational expenditure, to include rent, staff wages, insurance, supplies etc. This is calculated based on the average expenditure of the previous year's accounts.

Total expenditure for year to 4 December 2021 = £39,675 of which 3 months is calculated as £9,920 (rounded to £10,000.00)

The total Reserves Policy is calculated as £13,500.00.

- The Committee will review and amend the actual Reserves held annually and update accordingly.

Spiral will retain £13,500.00 within its Barclay's Bank as its reserve and shall account for this within its accounting records as a separate item.

This policy was adopted at the Committee Meeting and AGM of Spiral held on Tuesday 31 May 2021. This will be reviewed at our next Annual General Meeting to be held in 2023.

Name Michael Hedderley

Signed MB Date 31/5/22

Chairperson

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Bank Account	2,328	17,848	-
		-	-	-
		-	-	-
	Total cash funds	2,328	17,848	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
B2 Other monetary assets	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
			-	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	



Receipts and payments accounts

For the period from	5th December 2020	To	4th December 2021
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Tesco Groundworks	1,000	-	-	1,000	-
Cumbria Community Foundation	-	15,447	-	15,447	-
Cumbria Foundation	-	4,994	-	4,994	-
Community Fund	-	10,000	-	10,000	-
Asda Green Tokens	500	-	-	500	-
Donations	130	-	-	130	1,453
Cumbria Police & Crime Commissioner	-	1,402	-	1,402	3,271
Cumbria Youth Alliance	-	5,927	-	5,927	-
Postcode Lottery	-	5,264	-	5,264	-
Amazon Smile Donation	5	-	-	5	-
CYA Funding	-	-	-	-	11,927
National Lottery Awards for All	-	-	-	-	10,000
Job Retention Scheme	-	-	-	-	5,331
Fundraising	-	-	-	-	-
Sub total (Gross income for AR)	1,635	43,034	-	44,669	31,981
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	1,635	43,034	-	44,669	31,981
A3 Payments					
Insurance	-	146	-	146	146
Resources	1,187	721	-	1,908	1,386
Accountancy Fees	-	-	-	-	215
Advertising	-	-	-	-	371
DBS checks	105	-	-	105	105
Website	-	-	-	-	-
Fundraising Costs	-	-	-	-	-
Wages	-	36,822	-	36,822	32,305
Rent	-	490	-	490	265
Telephone & Internet	-	241	-	241	120
Sub total	1,292	38,420	-	39,712	34,912
A4 Asset and investment purchases. (see table)					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	1,292	38,420	-	39,712	34,912
Net of receipts/(payments)	343	4,614	-	4,957	- 2,931
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	1,985	13,234	-	15,219	-
Cash funds this year end	2,328	17,848	-	20,176	- 2,931



Section A

Independent Examiner's Report

Report to the trustees/
members of

Spiral – preventing the effects of bullying

On accounts for the year
ended

4 December 2021

Charity no
(if any)

1179662

Set out on pages

1-2

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 04/12/2021.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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 any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

20/5/22

Name:

Jackie Fisher

Relevant professional
qualification(s) or body
(if any):

Address:

Charlesville, Station Hill

Wigton CA7 9BW

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

None

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Balance Sheet as at 4 December 2021

	Opening Balance	December 2020 (Start of Year)	JANUARY 2021	FEBRUARY 2021	MARCH 2021	APRIL 2021	MAY 2021	JUNE 2021	JULY 2021	AUGUST 2021	SEPTEMBER 2021	OCTOBER 2021	NOVEMBER 2021	YEAR END		
														DECEMBER 2021 (END OF YEAR)	Cash	Year End
Assets																
Bank	15,493.64	16,147.41	33,092.53	39,922.57	37,119.02	40,938.56	43,616.94	40,286.76	36,923.65	33,884.86	30,446.62	26,364.64	23,640.87	20,667.60		20,667.60
Cash																
Outstanding Bank Lodgements				500.00	500.00	500.00										
Total Assets	15,493.64	16,147.41	33,092.53	40,422.57	37,619.02	41,438.56	43,616.94	40,286.76	36,923.65	33,884.86	30,446.62	26,364.64	23,640.87	20,667.60		20,667.60
Liabilities																
Outstanding Withdrawals	311.11			99.16										491.69		491.69
Total Liabilities	311.11			99.16										491.69		491.69
Total Net Assets (Assets less Liabilities)	15,182.53	16,147.41	33,092.53	40,323.41	37,619.02	41,438.56	43,616.94	40,286.76	36,923.65	33,884.86	30,446.62	26,364.64	23,640.87	20,175.91		20,175.91
Equity																
Current Year Earnings (Net Profit/Loss)		964.88	16,945.12	7,230.88	-2,704.39	3,619.54	2,178.38	-3,330.18	-3,363.11	-3,038.79	-3,438.24	-4,061.98	-2,723.77	-3,464.96		
Retained Earnings	15,182.53															20,175.91
Total Equity	15,182.53	16,147.41	33,092.53	40,323.41	37,619.02	41,438.56	43,616.94	40,286.76	36,923.65	33,884.86	30,446.62	26,364.64	23,640.87	20,175.91		20,175.91
check																
Total Equity must equal Total Net Assets																
	December 2020 (Start of Year)	JANUARY 2021	FEBRUARY 2021	MARCH 2021	APRIL 2021	MAY 2021	JUNE 2021	JULY 2021	AUGUST 2021	SEPTEMBER 2021	OCTOBER 2021	NOVEMBER 2021	DECEMBER 2021 (END OF YEAR)	Cash	Year End	

Spiral Preventing the Effects of Bullying

Profit and Loss Statement Spiral - 5th December 2020 to 4 December 2021

	Part December	January	February	March	April	May	June	July	August	September	October	November	Part December	Cash	YTD
Income															
Restricted															
Restricted Funding			10,000.00			5,264.00									15,264.00
Donations (restricted)															
Grants Restricted		20,440.82			7,328.90										27,769.72
Unrestricted															
Donations (unrestricted)	1,000.00		500.00			5.00			30.00						1,535.00
Fundraising															
Other Income							100.00								100.00
Total Income	1,000.00	20,440.82	10,500.00		7,328.90	5,269.00	100.00		30.00						44,668.72
Expenses															
Restricted															
Rent						490.00									490.00
Insurance									145.60						145.60
Travel Expenses															
Advertising															
Stationery	35.12		498.13			40.99	64.49		40.99				40.99		720.71
Internet		14.99	14.99	26.03	20.51	20.51	20.51	20.87	20.51	20.51	20.51	20.51	20.51		240.96
Bank Interest															
Counselling Fees		3,463.51	2,756.00	2,678.36	3,343.85	2,539.12	3,230.18	3,247.24	3,007.29	3,272.13	3,386.47	2,536.77	3,361.34		36,822.26
Unrestricted															
Other Spend		2.20			100.00		100.00	80.00			660.00	166.49	42.12		1,150.81
Membership Fees															
DBS		15.00			45.00		15.00	15.00			15.00				105.00
Fundraising															
Total Expenses	35.12	3,495.70	3,269.12	2,704.39	3,509.36	3,090.62	3,430.18	3,363.11	3,068.79	3,438.24	4,081.98	2,723.77	3,464.96		39,675.34
Net Profit/(Loss)	964.88	16,945.12	7,230.88	(2,704.39)	3,819.54	2,178.38	(3,330.18)	(3,363.11)	(3,038.79)	(3,438.24)	(4,081.98)	(2,723.77)	(3,464.96)		4,993.38
(Gross Profit less Expenses)	December	January	February	March	April	May	June	July	August	September	October	November	December	Cash	Total YTD

