

Registered number: 12508237
Charity number: 1191465

The Cultural Spring
(A company limited by guarantee)

Unaudited
Annual report

31 March 2023

The Cultural Spring

(A company limited by guarantee)

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Reference and administrative details Year ended 31 March 2023

Trustees	Graeme Thompson Richard Barber Ian High Eleanor Caroline Turner Mark Anthony Dawson Fiona Martin Denise Wilson
Company registered number	12508237
Charity registered number	1191465
Registered office	Unit 2.18 One Trinity Green Eldon Street South Shields NE33 1SA
Company secretary	Emma Horsman
Accountant	UNW LLP Chartered Accountants St James' Boulevard Newcastle upon Tyne Tyne and Wear NE1 4JE

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Trustees' report Year ended 31 March 2023

The trustees present their annual report together with the financial statements of The Cultural Spring ('the charity') for the year 1 April 2022 to 31 March 2023. The annual report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) 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).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

The charity aims to support the areas of South Tyneside and Sunderland with arts and culture programmes that support people in the local communities to get involved in a range of arts activities and events. The charity will do this through exploring a range of funding streams, including applying to trusts and foundations.

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

Achievements and performance

In 2022-23 through a Project Grant received from Arts Council England, we were able to appoint Catherine Scott as our Development Worker from July 22-July 2023. Catherine has been a great asset to the organisation and working with the Trustees has developed:

- A Business Plan
- Fundraising Strategy
- Submitted a number of applications to trusts and foundations.

This has led to funding being secured from:

- The Joicey Trust - £2,700
- The National Lottery Community Fund (Awards for All) - £9,975
- Sir James Knott Trust - £5,000
- The Barbour Foundation - £5,000
- Hadrian Trust - £1,000

The above is primarily aimed at programme delivery and building on the legacy from The Cultural Spring project that worked across South Tyneside and was funded by the Creative People and Places programme during 2014-2023. From 2014-2023 the Cultural Spring project was an Arts Council funded, Creative People and Places project. Working across both South Tyneside and Sunderland in a consortium relationship that was led by the University of Sunderland. With no legal entity of its own the consortium steering group decided to look into developing the Cultural Spring Charity to support the legacy of the work and also to be eligible to apply for funding from trusts and foundations. Charitable status was awarded in September 2020. In 2021 the project was advised that due to the Active Lives data set used by Arts Council England, which clarifies which places in the UK are eligible for Creative People and Places (CPP) funding, that South Tyneside was no longer eligible for CPP funding.

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Trustees' report (continued) Year ended 31 March 2023

We have been commissioned by South Tyneside Council to lead on the community engagement programme for the 2023 and 2024 Summer and Winter Parades. We are working with Southpaw Dance Company and freelance artists to deliver the Summer Parade event for 2023. Through this programme we are keen to encourage more people to get involved as participants and volunteers in the programme, with a view to how opportunities can be sustained all year round. Our work with South Tyneside Cultural Partners is supporting this work.

We were successful in securing some funding (£19,320) in the first round of the South Tyneside Know Your Neighbourhood (facilitated by Community Foundation Tyne & Wear and Northumberland). We delivered 66 arts taster sessions and a Go and See visit up to the end of March 2023, with a focus on developing more volunteers for the South Tyneside parade and other activities. The project was successful and has enabled us to identify new groups, organisations and individuals interested in taking part.

Through our involvement in the South Tyneside Cultural Partnership we have worked with partners to successfully secure UK Shared Prosperity Funding for a borough wide cultural offer up to March 2025.

The Trustees and Cultural Spring project team had an away day, at Birkheads Wild, in September 2022 to get to know each other better and discuss future plans. A further session took place in April 2023, as there is now an agreement and plans in place for the project to come into the Charity, with the Charity leading on any future applications for CPP funding for example.

In December the Charity established an office base at One Trinity Green in the Laygate area of South Tyneside.

In February 2023, we held our Charity launch event for stakeholders at The Customs House.

Policies and procedures have been updated and some new ones created in readiness for starting to employ staff.

In March we appointed Claire Finlay as our Projects Officer for South Tyneside (Freelance). Claire started with us on the 1st April 2023.

Plans for 2023/24 include:

Recruiting two new trustees, specifically with experience in HR and legal.

Working with South Tyneside partners on an Arts Council Place Based Partnership application.

Delivering two successful events as part of this year's South Tyneside Summer and Winter Festivals.

Leading on a borough wide partnership to support the 'Welcoming Spaces' programme (previously 'Warm Spaces') to deliver an arts and culture programme in venues.

Submit an application (May 2023) for Round two of South Tyneside Know Your Neighbourhood.

Continuing to deliver and report against the programme that we have already secured funding for through our Trusts and Foundation programme.

Submit our own Arts Council project grant (July 2023).

Appoint a Book Keeper (May 2023).

Potentially leading on the CPP grant application for Sunderland (subject to dates for this being confirmed as this financial year).

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Trustees' report (continued) **Year ended 31 March 2023**

Continuing to work through the process of moving the project into the Charity by March 2025 and the potential TUPE processes on the existing project staff team involved.

Financial review

During the financial year to 31 March 2023 the Cultural Spring charity continued to operate within a development and planning process with a small amount of project delivery towards the end of the financial year.

Grant income of £44,520 was obtained from two sources, Arts Council England, and the Tyne and Wear Community Foundation.

Included within donations and legacies revenue and administrative costs are £10,000 of in-kind support for finance and administration support and office use of the Edinburgh Building, University of Sunderland.

There was an amount of £20,429 for project costs managed by the charity.

The charity had trade debtors of £6,500 and trade creditors of £656 outstanding at the end of the financial year. There is deferred income of £18,675 which relates to 23/24 project delivery.

Reserves

At the end of the year the charity had built free reserves of £24,313. As the charity has no ongoing commitments the trustees consider the position to be satisfactory and will use the reserves to build future activities as the charity continues to grow and becomes more established.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Structure, governance and management

The charity was incorporated as a company limited by guarantee in 2020 and registered as a charity in 2021. The charity was established under a Memorandum of Association, which sets out the objects and powers of the charity, and is governed under its Articles of Association.

The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association. New trustees are inducted through meetings with existing trustees and supplied with appropriate background information and training as required, depending upon experience.

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Trustees' report (continued) Year ended 31 March 2023

Statement of trustees' responsibilities

The trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards ('United Kingdom Generally Accepted Accounting Practice').

Company law requires the trustees to prepare financial statements for each financial year. Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small companies note

In preparing this report, the directors have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

Approved by order of the members of the board of trustees on 1 August 2023 and signed on its behalf by:

DocuSigned by:

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Ian High
Director



Independent examiner's report Year ended 31 March 2023

Independent examiner's report to the trustees of The Cultural Spring ('the company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

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

UWS 449

Signed:

Dated: 1 August 2023

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Statement of financial activities (incorporating income and expenditure account) Year ended 31 March 2023

	Note	Unrestricted funds Year ended 31 March 2023 £	Total funds Year ended 31 March 2023 £	Total funds Period ended 31 March 2022 £
Donations and legacies	3	73,220	73,220	14,360
Total income		73,220	73,220	14,360
Raising funds	4	13,800	13,800	-
Charitable activities	5	39,795	39,795	9,672
Total expenditure		53,595	53,595	9,672
Net movement in funds		19,625	19,625	4,688
Reconciliation of funds:				
Total funds brought forward		4,688	4,688	-
Net movement in funds		19,625	19,625	4,688
Total funds carried forward		24,313	24,313	4,688

The notes on pages 9 to 13 form part of these financial statements.

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Balance sheet At 31 March 2023

	Note	2023 £	2022 £
Current assets			
Debtors	8	7,110	-
Cash at bank and in hand		38,791	5,876
		<u>45,901</u>	<u>5,876</u>
Creditors: amounts falling due within one year	9	(21,588)	(1,188)
Net current assets		<u>24,313</u>	<u>4,688</u>
Total net assets		<u><u>24,313</u></u>	<u><u>4,688</u></u>
Charity funds			
Unrestricted funds	10	24,313	4,688
Total funds		<u><u>24,313</u></u>	<u><u>4,688</u></u>


The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board of trustees on 1 August 2023 and signed on its behalf by:

DocuSigned by:

 EF0853D40C194A6...
Ian High
 Director

Company registered number: 12508237

The notes on pages 9 to 13 form part of these financial statements.

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Notes to the financial statements Year ended 31 March 2023

1. General information

The Cultural Spring ('the charity') is a private company limited by guarantee, incorporated in the United Kingdom and registered in England and Wales. The address of the registered office is given in the company information page of these financial statements and the principal activities of the charity are given in the trustees' report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

2.3 Income

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

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

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

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

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Notes to the financial statements (continued) Year ended 31 March 2023

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Cash at bank and in hand

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

2.6 Liabilities and provisions

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

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

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

2.7 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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Notes to the financial statements (continued) Year ended 31 March 2023

3. Income from donations and legacies

	Unrestricted funds Year ended 31 March 2023 £	Total funds Year ended 31 March 2023 £	Total funds Period ended 31 March 2022 £
Donations	-	-	200
Grants	44,520	44,520	8,160
Gifts in kind	10,000	10,000	5,500
Project income	18,700	18,700	500
	<u>73,220</u>	<u>73,220</u>	<u>14,360</u>

4. Expenditure on raising funds

	Unrestricted funds Year ended 31 March 2023 £	Total funds Year ended 31 March 2023 £	Total funds Period ended 31 March 2022 £
Costs of raising voluntary income	<u>13,800</u>	<u>13,800</u>	<u>-</u>

5. Analysis of expenditure by activities

	Activities undertaken directly Year ended 31 March 2023 £	Support costs Year ended 31 March 2023 £	Total funds Year ended 31 March 2023 £	Total funds Period ended 31 March 2022 £
Project delivery	<u>20,429</u>	<u>19,366</u>	<u>39,795</u>	<u>9,672</u>

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Notes to the financial statements (continued) Year ended 31 March 2023

5. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2023 £	Total funds 2022 £
Gifts in kind – office costs	10,000	5,500
Accountancy	690	750
Consulting	-	545
Subscriptions	391	276
Rent	3,259	-
Other	5,026	243
	<u>19,366</u>	<u>7,314</u>

6. Trustees' remuneration and expenses

During the year, no trustees received any remuneration or other benefits (2022: £nil).

During the year, £47 of trustee expenses have been incurred (2022: £nil).

7. Employees

There are no employees other than the trustees (2022: none).

8. Debtors

	2023 £	2022 £
Trade debtors	6,500	-
Other debtors	610	-
	<u>7,110</u>	<u>-</u>

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Notes to the financial statements (continued) Year ended 31 March 2023

9. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	656	-
Other creditors	1,580	-
Accruals and deferred income	19,352	1,188
	<u>21,588</u>	<u>1,188</u>

10. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
General funds	<u>4,688</u>	<u>73,220</u>	<u>(53,596)</u>	<u>24,315</u>

Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
General funds	<u>-</u>	<u>14,360</u>	<u>(9,672)</u>	<u>4,688</u>

11. Related party transactions

During the year, there were no related party transactions other than trustee expenses disclosed in note 6 (2022: £nil).

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