

Registered number
03099224

The Vikings
Report and Accounts
31 January 2025

The Vikings
Report and accounts
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The Vikings

Company Information

Directors

Roger John Barry - resigned 26 March 2022
Jeppe Christensen
Robert Clegg
Gareth Evans
Jon Finch
Kendall William Kinrade
Christine Lines
Steven Lines
Catherine Minette Murphy
Sandra Elizabeth Orchard
Tony Thorpe
Nigel Tate - appointed 29 April 2022
Mark Grayson - appointed 29 April 2022
James Edward Hulme - appointed 29 April 2022
John Allan Ishmael Gendall - appointed 29 April 2022
Mrs Maiken Lykke Badgley - appointed 29 April 2022

Accountants

Nichol Goodwill Brown Ltd
112 Whitley Road
Whitley Bay
Tyne & Wear
NE26 2NE

Registered office

c/o The Treasurer
19 John Street
North Shields
Tyne & Wear
NE30 4PJ

Registered number

03099224

The Vikings**Registered number: 03099224****Directors' Report**

The directors present their report and accounts for the year ended 31 January 2025.

Principal activities

The company's principal activity during the year continued to be cultural education.

Directors

The following persons served as directors during the year:

Roger John Barry - resigned 26 March 2022
Jeppe Christensen
Robert Clegg
Gareth Evans
Jon Finch
Kendall William Kinrade
Christine Lines
Steven Lines
Catherine Minette Murphy
Sandra Elizabeth Orchard
Tony Thorpe
Nigel Tate - appointed 29 April 2022
Mark Grayson - appointed 29 April 2022
James Edward Hulme - appointed 29 April 2022
John Allan Ishmael Gendall - appointed 29 April 2022
Mrs Maiken Lykke Badgley - appointed 29 April 2022

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 29 October 2025 and signed on its behalf.

Christine Lines
Director

The Vikings

Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of The Vikings for the year ended 31 January 2025

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of The Vikings for the year ended 31 January 2025 which comprise of the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/members/regulations-standards-and-guidance

Our work has been undertaken in accordance with ICAEW Technical Release 07/16 AAF.

Nichol Goodwill Brown Ltd
Accountants
112 Whitley Road
Whitley Bay
Tyne & Wear
NE26 2NE

29 October 2025

The Vikings
Profit and Loss Account
for the year ended 31 January 2025

| | 2025 £ | 2024 £ |
|------------------------------------|-------------------------|-------------------------|
| Turnover | 51,005 | 42,396 |
| Cost of sales | (26,930) | (27,417) |
| Gross profit | <u>24,075</u> | <u>14,979</u> |
| Administrative expenses | (28,321) | (20,217) |
| Operating loss | <u>(4,246)</u> | <u>(5,238)</u> |
| Interest receivable | - | 1,033 |
| Loss before taxation | <u>(4,246)</u> | <u>(4,205)</u> |
| Tax on loss | - | - |
| Loss for the financial year | <u><u>(4,246)</u></u> | <u><u>(4,205)</u></u> |

The Vikings**Registered number:** 03099224**Balance Sheet****as at 31 January 2025**

| | Notes | 2025 £ | 2024 £ |
|---|--------------|-------------------------|-------------------------|
| Fixed assets | | | |
| Tangible assets | 3 | 9,215 | 5,618 |
| Current assets | | | |
| Debtors | 4 | - | 4,000 |
| Cash at bank and in hand | | 120,550 | 123,433 |
| | | <u>120,550</u> | <u>127,433</u> |
| Creditors: amounts falling due within one year | 5 | (1,920) | (960) |
| Net current assets | | <u>118,630</u> | <u>126,473</u> |
| Net assets | | <u><u>127,845</u></u> | <u><u>132,091</u></u> |
| Capital and reserves | | | |
| Profit and loss account | | 127,845 | 132,091 |
| Shareholder's funds | | <u><u>127,845</u></u> | <u><u>132,091</u></u> |

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Christine Lines

Director

Approved by the board on 29 October 2025

The Vikings
Statement of Changes in Equity
for the year ended 31 January 2025

| | Share capital £ | Share premium £ | Re- valuation reserve £ | Profit and loss account £ | Total £ |
|-----------------------------|-----------------------|-----------------------|----------------------------------|------------------------------------|----------------|
| At 1 February 2023 | - | - | - | 136,296 | 136,296 |
| Loss for the financial year | | | | (4,205) | (4,205) |
| At 31 January 2024 | <u>-</u> | <u>-</u> | <u>-</u> | <u>132,091</u> | <u>132,091</u> |
| At 1 February 2024 | - | - | - | 132,091 | 132,091 |
| Loss for the financial year | | | | (4,246) | (4,246) |
| At 31 January 2025 | <u>-</u> | <u>-</u> | <u>-</u> | <u>127,845</u> | <u>127,845</u> |

The Vikings
Notes to the Accounts
for the year ended 31 January 2025

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

| | |
|---------------------|----------------------|
| Plant and machinery | 25% reducing balance |
|---------------------|----------------------|

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

The Vikings
Notes to the Accounts
for the year ended 31 January 2025

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

| | | |
|---|------------------------|--|
| 2 Employees | 2025 Number | 2024 Number |
| Average number of persons employed by the company | <u>0</u> | <u>0</u> |
| 3 Tangible fixed assets | | Plant and machinery etc £ |
| Cost | | |
| At 1 February 2024 | | 7,229 |
| Additions | | <u>5,223</u> |
| At 31 January 2025 | | <u>12,452</u> |
| Depreciation | | |
| At 1 February 2024 | | 1,611 |
| Charge for the year | | <u>1,626</u> |
| At 31 January 2025 | | <u>3,237</u> |
| Net book value | | |
| At 31 January 2025 | | <u>9,215</u> |
| At 31 January 2024 | | <u>5,618</u> |
| 4 Debtors | 2025 £ | 2024 £ |
| Trade debtors | <u>-</u> | <u>4,000</u> |
| 5 Creditors: amounts falling due within one year | 2025 £ | 2024 £ |
| Other creditors | <u>1,920</u> | <u>960</u> |

6 Other information

The Vikings is a private company limited by shares and incorporated in England. Its registered office is:
c/o The Treasurer
19 John Street
North Shields

The Vikings
Notes to the Accounts
for the year ended 31 January 2025

Tyne & Wear
NE30 4PJ

The Vikings
Detailed profit and loss account
for the year ended 31 January 2025
This schedule does not form part of the statutory accounts

| | 2025 £ | 2024 £ |
|-------------------------|-------------------------|-------------------------|
| Sales | 51,005 | 42,396 |
| Cost of sales | (26,930) | (27,417) |
| Gross profit | <u>24,075</u> | <u>14,979</u> |
| Administrative expenses | (28,321) | (20,217) |
| Operating loss | <u>(4,246)</u> | <u>(5,238)</u> |
| Interest receivable | - | 1,033 |
| Loss before tax | <u><u>(4,246)</u></u> | <u><u>(4,205)</u></u> |

The Vikings**Detailed profit and loss account
for the year ended 31 January 2025***This schedule does not form part of the statutory accounts*

| | 2025 | 2024 |
|----------------------------------|---------------|---------------|
| | £ | £ |
| Sales | | |
| Sales | <u>51,005</u> | <u>42,396</u> |
| Cost of sales | | |
| Purchases | 26,497 | 27,417 |
| Other direct costs | <u>433</u> | <u>-</u> |
| | <u>26,930</u> | <u>27,417</u> |
| Administrative expenses | | |
| Employee costs: | | |
| Travel and subsistence | <u>-</u> | <u>540</u> |
| | <u>-</u> | <u>540</u> |
| General administrative expenses: | | |
| Subscriptions | 316 | 288 |
| Bank charges | 60 | 72 |
| Insurance | 3,560 | 2,272 |
| Equipment expensed | 626 | - |
| IT and website expenses | 16,467 | 13,350 |
| Depreciation | 1,626 | 992 |
| Sundry expenses | <u>-</u> | <u>13</u> |
| | <u>22,655</u> | <u>16,987</u> |
| Legal and professional costs: | | |
| Accountancy fees | 960 | 960 |
| Health and safety | 2,054 | 1,359 |
| Advertising and PR | 2,617 | 336 |
| Other legal and professional | <u>35</u> | <u>35</u> |
| | <u>5,666</u> | <u>2,690</u> |
| | <u>28,321</u> | <u>20,217</u> |



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1st February 2024

To

31st January 2025

Charity name: The Vikings

Charity registration number: 1062495

Objectives and Activities

| | SORP reference | |
|--|--------------------|--|
| Summary of the purposes of the charity as set out in its governing document | Para 1.17 | Increasing public understanding of Dark Age Britain through reenactment activities, school visits and museum work |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | The Vikings educate the public mainly through public displays of 8 th -11 th century life. We are renowned for our high standard of presentation, historical accuracy, and attention to detail; for the scale and impact of our combat displays; and for our extensive living history villages which present a cross-section of life in the Early Middle Ages. Visitors can move from an arena display of hand-to-hand combat or the use of the bow and the sling for hunting or warfare, to a walk through history in our tented encampment, to experience the crafts, the food and the way of life of our forebears. |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit | Para 1.18 | All trustees have been made aware of the Public benefit: rules for charities - GOV.UK and the documents available from this page |

Additional information (optional)

You may choose to include further statements where relevant about:

| | SORP reference | |
|--|----------------|---|
| Policy on grant making | Para 1.38 | N/A |
| Policy on social investment including program related investment | Para 1.38 | N/A |
| | | All officers and Society members are unpaid volunteers, contributing time and |

| | | |
|---------------------------------|-----------|---|
| Contribution made by volunteers | Para 1.38 | expertise to the events and performances as well as to the administration, training and organisation of The Vikings |
| Other | | |

Achievements and Performance

| | SORP reference | |
|---|----------------|--|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20 | In the 2024-25 period, The Vikings undertook 83 public events in the UK, 65 of which were in England and Wales, and 2 in the Isle of Man. Events ranged in size from 4-5 people demonstrating crafts at venues such as Quethiock Local History Day in Cornwall through to 305 members creating an early medieval village staffed by costumed personnel and craftworkers and also a full program of arena events at Flag Fen Archaeological Park. All focused on portraying the period as accurately as can be achieved. Members interact with the public on multiple levels – speaking and demonstrating directly, acting in small scenarios to capture a moment of history or demonstrating the weapons and fighting techniques of the periods in a pitch battle. |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|--|-----------|--|
| Achievements against objectives set | Para 1.41 | |
| Performance of fundraising activities against objectives set | Para 1.41 | |
| Investment performance against objectives | Para 1.41 | |
| Other | | |

Financial Review

| | | |
|--|-----------|---|
| Review of the charity's financial position at the end of the period | Para 1.21 | <p>Income 24-25 £132,000 Expenditure 24-25 £136,000 Net 24-25 -£4,000</p> <p>Current assets, including bank balance £118,452</p> |
| Statement explaining the policy for holding reserves stating why they are held | Para 1.22 | The Society ensures that it has sufficient funds in the main account to underwrite 2 large events, should any promised payments by the organiser not be made, while also funding ongoing annual activities such as training, health and safety requirements and ensuring all equipment we need is available and operational. Reserves are held across a current and deposit account |
| Amount of reserves held | Para 1.22 | We attempt to ensure we keep £25,000 to draw on although dropping below this during a busy event season is manageable. |
| Reasons for holding zero reserves | Para 1.22 | N/A |
| Details of fund materially in deficit | Para 1.24 | N/A |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | None |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|---|-----------|--|
| The charity's principal sources of funds (including any fundraising) | Para 1.47 | <p>Membership fees Event fees charged</p> |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 | |
| A description of the principal risks facing the charity | Para 1.46 | |
| Other | | |

Structure, Governance and Management

| | | |
|---|-----------|--|
| Description of charity's trusts: | | |
| Type of governing document (trust deed, royal charter) | Para 1.25 | The charity operates under a memorandum and articles of association |
| How is the charity constituted? (e.g unincorporated association, CIO) | Para 1.25 | The charity is a company limited by guarantee, |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | Trustees are appointed in accordance with our published constitution (https://docs.vikingsonline.org.uk/files/20474) with a body of Society Officers or experienced individuals to select from. The decision is that of the Chair of Trustees, ratified by the remaining Trustees. |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|---|-----------|--|
| Policies and procedures adopted for the induction and training of trustees | Para 1.51 | |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 | |
| Relationship with any related parties | Para 1.51 | |
| Other | | |

Reference and Administrative details

| | |
|-----------------------------|-------------------------------|
| Charity name | The Vikings |
| Other name the charity uses | |
| Registered charity number | 1062495 |
| Charity's principal address | 19 John Street Cullercoats |

| | |
|--|---------------------------|
| | North Shields NE30 4PJ |
| | |

Names of the charity trustees who manage the charity

| | Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|----------------------------|--------------------------------|--|---|
| 1 | Catherine Minette Murphy | Chair | | |
| 2 | Sandra Elizabeth Orchard | Co-Chair | | |
| 3 | Christine Lines | Treasurer | | |
| 4 | Nigel Tate | Education/Safeguarding Officer | | |
| 5 | Robert Clegg | Communications Officer | | |
| 6 | Gareth Evans | Health & Safety Officer | | |
| 7 | Jeppe Christensen | Authenticity Officer | 1 st Feb 2024-31 st Dec 2025 | |
| 8 | Stephen Lines | Living History Coordinator | | |
| 9 | James Hulme | Craft Training Officer | 1 st Feb 2024-31 st Dec 2025 | |
| 10 | Mark Grayshon | | 1 st Feb 2024-31 st Dec 2025 | |
| 11 | John Allan Ishmael Gendall | Arena Events Coordinator | | |
| 12 | Maiken Lykke Bagley | Missiles Training Coordinator | | |
| 13 | Jonathan Michael Finch | Combat Training Officer | | |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | | | |

Corporate trustees – names of the directors at the date the report was approved

| Director name | | |
|---------------|--|--|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

Name of trustees holding title to property belonging to the charity

| Trustee name | Dates acted if not for whole year | |
|--------------|-----------------------------------|--|
| | | |
| | | |
| | | |

| | | |
|--|--|--|
| | | |
| | | |
| | | |

Funds held as custodian trustees on behalf of others

| | |
|---|------|
| Description of the assets held in this capacity | None |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects | |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets | |

Additional information (optional)

Names and addresses of advisers (Optional information)

| Type of adviser | Name | Address |
|-----------------|------|---------|
| | | |
| | | |
| | | |
| | | |

Name of chief executive or names of senior staff members (Optional information)

| |
|--|
| |
|--|

Exemptions from disclosure

Reason for non-disclosure of key personnel details

| |
|--|
| |
|--|

Other optional information

| |
|--|
| |
|--|

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

| | | |
|--|--|--|
| Signature(s) | | |
| Full name(s) | | |
| Position (eg Secretary, Chair, etc) | | |
| Date | | |