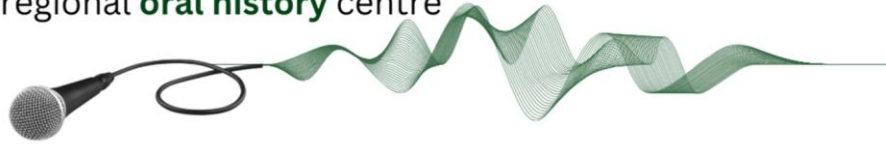


livinghistory|northeast
The regional oral history centre



Living History North East Annual Report 2022-2023



LIVING HISTORY (NORTH EAST) LTD
(A company limited by guarantee)
Charity number 1100755 Company number 04696986



CONTENTS

- Mission Statement
- Chairs Report
- Activities Review
- Partnerships
- Treasurers Report - Financial Summary

OUR MISSION: Making Memories Matter

The Oral History Digital Learning Centre aims to bring together, safeguard and to share living memories or oral histories across the region. We aim to make this valuable asset accessible to everyone.

As an organisation that was founded in 1995 we pioneer to develop innovative, creative and engaging use of oral histories. Through enabling the recording of personal memories we develop opportunities for voices to be heard, often marginalised by circumstances; provide an opportunity to develop new skills, access skilled training and participate in programmes that encouraging diverse and inclusive community engagements opportunities for all.

The organisation has developed a range of engagement tools that include reminiscence and intergenerational practice as well as innovative community engagement and representation.

"There are great therapeutic benefits or enhancement-of-life benefits to the narrators doing an oral history. Benefits are directly in proportion to how rigorous a historical effort it is, and therefore, the less "therapeutic" ..the goal, the more therapeutic the result will be."

W. Baum (Version: May 8, 2014)

Chairman's Report

Operationally Living History North East moved its digital centre and collection into new offices at the Elephant Tea Rooms, Fawcett Street. The rationalisation of operations and assets for LHNE will be critical in developing a stronger forward looking strategy for both strands of the organisation.

The organisation continues to support the future development and capacity of The Donnison School Buildings as an independent asset and resource for the organisation.

This year has also seen the ongoing work and final delivery of the 'Seascapes' project headed by Durham Council which aims 'To reveal and better manage the hidden heritage of our unique seascape and create opportunities for learning, access and enjoyment in order to support the stewardship of this special place for generations to come'. All of the 23 projects will contribute towards achieving this vision, with vital support and contributions by local communities, volunteers, and our partners.'

Moving forward we are looking to better partnership working and creating a new space for further development and increasing accessing to this unique collection.

Chairperson: Dr Susan Jane Jones

A Review of Activities

Activities, projects and outreach

Living History North East [LHNE] is continuing to promote, support and develop the recording, documentation and Interpretation of oral histories within the northeast region. As an organisation we often work as the heritage specialist to support project delivery. The demand for our services and resources are based largely on our expertise in training, advice for oral history projects that look at the community impact of this work; with additional specialism's in oral history and reminiscence and oral history and intergenerational practice; often funded by HLF, local authorities or private sector sponsors. The work we have been involved in as a "heritage partner" or advisor has often focused on the process of the project and less on the archive/research value of new oral history audio/video recordings. The last 12 months has been challenging for the organisation as work has been delayed and partnership working much more restricted. We have responded and adapted with the resources and expertise we have to maintain our vision and networks.



LIVING HISTORY NORTH EAST has been delivering a school programme of activities across the region as part of the seascapes initiatives.



Working from South Shields to Hartlepool with seven schools, a total of 221 children engaged with this new programme. Throughout the project each class received 3 days bespoke heritage engagement activities. That included exploring the coast and the river. Developing new skills as intergenerational ambassadors and technical skills as the engaged with volunteers to understand what the coast looked like through the 1950s and the 1960s.

- 232 intergenerational ambassadors were trained as part of the storline experience.
- 35 volunteers trained in oral history skills .
- 10 new oral histories created as part of the schools programme.
- Approximately 300 volunteer days delivered by volunteer intergenerational ambassadors across the programme

Living History North East have also engaged the community through its archive and oral history developments.

This has included:

- The curation and development of the seascape digital resources with a view to legacy for the project
- Additional sound resources, film, footage
- Volunteers engaged in collection management - training in new skills and archive management.
- 200 days in total for volunteer time in this programme
- New oral history developments

Partnerships

Living History North East is also currently working to develop future oral history projects within Sunderland and the region. We are hoping to work with other BME organisations to increase local representation and community cohesion as well as those more marginalised by circumstances and disability. LHNE have been involved in representing the region at The North East Oral History network events. In addition the appointment by Newcastle University of a Professor of Oral History brings scope for new regionally opportunities.

The Donnison School Heritage, Education and Community Hub

A significant part of LHNE activity involves community engagement primarily but not exclusively delivered at the Donnison School Heritage and Education Centre. This work has involved Heritage Open Days, the weekly 'Crafty Moments' sessions, Tec clinic, cream teas, night time events and a range of other community open days and fairs, community day trips and community lectures. This year saw the delivery of online craft session, online lectures. The Donnison is beginning to bounce back after the pandemic. It is developing a volunteer recruitment programme to support its delivery. This site is supported completely by volunteers.

- 15 volunteers support the opening of the building every week. With additional volunteer support for events and other activities.
- Volunteers across the year provided around 10,000 hours of volunteering support.

Treasurers Report

FINANCIAL REVIEW

Living History North East is funded by donations, grants and a variety of generated funds from activities. The total income for the year was £71637.00 this income is allocated across respective funds on the Statement of Financial Activities in accordance with the Statement of Recommended Practice (SORP). The Balance Sheet at 31 March 2021 shows total funds carried forward of £486,350 of which fixed assets were £481,718.

Reserves policy.

Living History (North East) Ltd has maintained a small level of free reserves over the years currently there are £2,000 free reserves to meet the working capital requirements of the charity in the event of a significant drop in funding. It has established a policy whereby the free unrestricted funds held by the charity should be between 3 and 6 months of annual expenditure. The present level of reserves falls significantly short of this target level. The trustees' strategy is to build reserves through planned operating surpluses.

Full Accounts available as an additional document.



REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2023

LIVING HISTORY (NORTH EAST) LTD
(A company limited by guarantee)

Charity number 1100755
Company number 04696986

.. **LIVING HISTORY (NORTH EAST) LTD**

(A company limited by guarantee)

TRUSTEES ANNUAL REPORT

For the year ended 31 March 2023

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)

OUR MISSION: Making Memories Matter

To bring together, to safeguard and then to share living memories and to make this valuable cultural heritage asset accessible. We support the innovative use of oral history, personal testimonies, skill development and training to develop inspired community engagement for the benefit of the people of the city and the region.

"There are great therapeutic benefits or enhancement-of-life benefits to the narrators doing an oral history. Benefits are directly in proportion to how rigorous a historical effort it is, and therefore, the less "therapeutic" the goal, the more therapeutic the result will be.

"W. Baum"

LIVING HISTORY (NORTH EAST) LTD

(A company limited by guarantee)

TRUSTEES ANNUAL REPORT

For the year ended 31 March 2023

Treasurers Report

Financial Review

Living History (North East) Ltd is funded by donations grants and a variety of generated funds from activities. The total income for the year was £71,637 (2022: £45,070) this income is allocated across respective funds on the Statement of Financial Activities in accordance with the Statement of Recommended Practice (SORP). The Balance Sheet at 31 March 2023 shows total funds carried forward of £486,350 (2022: £484,635) of which fixed assets were £481,718 (2022: £481,718)

Reserves policy

Living History (North East) Ltd has maintained a small level of free reserves over the years currently there are £nil free reserves to meet the working capital requirements of the charity in the event of a significant drop in funding. It has established a policy whereby the free unrestricted funds held by the charity should be between 3 and 6 months of annual expenditure. The present level of reserves falls significantly short of this target level. The trustees' strategy is to build reserves through planned operating surpluses.

Reference and Administrative Details

Charity Name	Living History (North East) Ltd	
Registered Charity Number	1100755	
Company Number	04696986	
Registered Office and operational address	Church Walk Sunderland Tyne and Wear SR1 2BN	
Trustees	Dr Susan Jones	(Chair)
	Mrs. Constance Mary Bulmer	
	Mrs. Pauline Hilton	Treasurer
	Mr. Raymond Hall Davison	
	Miss Sharon Vincent	
Company Secretary	Mr. Alan Cummings	
	Mrs. Janette Hilton	
	Julie Maxwell MICB	
Independent Examiner	JM Book keeping 11 Edith Street, Jarrow NE32 5HS	

LIVING HISTORY (NORTH EAST) LTD

(A company limited by guarantee)

TRUSTEES ANNUAL REPORT

For the year ended 31 March 2022

Structure, Governance and Management

Governing documents

The organisation is a charitable company limited by guarantee, incorporated on the 10 March 2003 and amended by special resolution to allow for current governance on 7 October 2003, 30 October 2006 and 12 April 2007.

Appointment of Trustees

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as members of the Council of Management. The council is made up of volunteers who are all members of the company elected by the membership at Annual General Meeting and serve for a period of three years retiring by rotation. A retiring trustee is eligible for re-election. The council may from time to time and at any time appoint any member of the company as a member of the Council, either to fill a casual vacancy or by way of addition to the Council, provided that the prescribed maximum be not thereby exceeded. Any member so appointed shall retain his office only until the next Annual General Meeting, but he shall then be eligible for re-election. No person who is not a member of the company shall in any circumstances be eligible to hold office as a member of the Council. The Council is referred to familiarly as the Management Committee.

Induction and training of trustees

New trustees undergo an orientation day to brief them on their obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making process, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees; they are provided with a comprehensive pack containing all the information covered during induction. All trustees are encouraged to attend appropriate external training events where these facilitate the undertaking of their role.

Organisation

The Council of Management administers the charity and meets monthly. A project director is appointed by the trustees to manage day to day operations of the charity. To facilitate effective operations the project director has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and project related activity.

Risk management

The Trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks including the implementation of procedures for authorisation of all transactions and projects and for ensuring the consistent quality of the delivery of all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Public Benefit Statement

The Trustees have referred to the Charity Commission's guidance on public benefit when reviewing the charity's objectives and planning its future activities. This annual report will aim to demonstrate the link between our charitable activity and how this benefits our service users.

LIVING HISTORY (NORTH EAST) LTD

(A company limited by guarantee)

TRUSTEES ANNUAL REPORT

For the year ended 31 March 2022

Trustees' Responsibilities in Relation to the Financial Statements

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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 business.

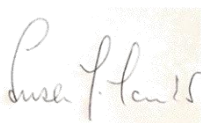
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Trustees on:

and signed on their behalf by:

Chairperson
Dr Susan Jones



LIVING HISTORY (NORTH EAST) LTD

- (A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2023

I report on the financial statements of Living History (North East) Ltd for the year ended 31 March 2023, which are set out on pages 10-18

Respective responsibilities of trustees and examiner

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

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a Fellow of the Association of Charity Independent Examiners.

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

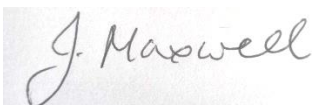
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures 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:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.



05/12/2023

Julie Maxwell MICB

11 Edith Street,
Jarrow,
Tyne and Wear

LIVING HISTORY (NORTH EAST) LTD

: (A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING SUMMARY INCOME & EXPENDITURE ACCOUNT)

For the year ended 31 March 2023

<u>Income from:</u>	notes	2022 2023 AMOUNT (£) Unrestricted Funds	2022 2023 AMOUNT (£) Restricted Funds	2022 2023 TOTAL (£)	2021 2022 (£)
Voluntary Income	6	2,207		2,207	15,355
Generated Income:	7				
Grants and Contracts		64,192		64,192	25,300
Other Income		312		312	2,723
Other Trading Activities	8	4,926		4,926	1,693
Investments	9	0		0	0
Total Income		71,637	0	71,637	45,070
<u>Expenditure on:</u>					
Raising Funds	10	5,216		5,216	4,843
Charitable Activities:		32,463		32,463	40,903
Operation of the Charity	11	32,243		32,243	9,270
Total Expenditure		69,922	0	69,922	55,016
Net Income(expenditure) and net movement of funds		1,715	0	1,715	-9,946
Reconciliation of Funds					
Total funds brought forward		484,635		484,635	494,581
Total funds carried forward		486,350	0	486,350	484,635

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 accounts.

LIVING HISTORY (NORTH EAST) LTD

(A company limited by guarantee)

Charity Number 1100755

Company Number 04696986

BALANCE SHEET

As at 31 March 2023

			Total 2022 2023 £	Total 2021 2022 £
Fixed Assets				
Tangible Assets	17		481,718	481,718
Total Fixed Assets			481,718	481,718
Current Assets				
Debtors	18			0
Cash at bank and in hand	19	4,982		3,267
Total Current Assets		4,982		3,267
Creditors:				
Amount falling due within one year	20	-350		-350
Net Current Assets			4,632	2,917
Current Assets less			486,350	484,635
Current Liabilities				
Net Assets			486,350	484,635
Represented by:				
Unrestricted Income Funds			486,350	484,635
Restricted Income Funds				
Total Funds			486,350	484,635

The company was entitled to an exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

The notes on pages 12 to 20 form an integral part of these accounts.

These financial statements were approved by the Board on:

P. Hilton

and are signed on its behalf by: Pauline Hilton Treasurer

LIVING HISTORY (NORTH EAST) LTD

- (A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

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 2015) - Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Living History (North East) Ltd meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £2,917 and has already secured funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 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.

LIVING HISTORY (NORTH EAST) LTD

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

3.4 Donated goods and services

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided that the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with the equivalent amount recognised as an expense under the appropriate heading in the SoFA.

3.5 Volunteer help

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

3.6 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.

3.7 Income from membership subscriptions

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

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

3.8 Investment gains and losses

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

3.9 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

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

4.2 Charitable activities

Expenditure on charitable activities includes the costs of oral history projects and other activities undertaken to further the purposes of the charity and their associated support costs.

LIVING HISTORY (NORTH EAST) LTD

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

4.3 Governance and support costs

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

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

4.4 Irrecoverable VAT

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

4.5 Creditors

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

4.6 Provisions for liabilities

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

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £250 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Property	Straight line over life of lease
Fixtures, fittings and equipment	Straight line over four years

LIVING HISTORY (NORTH EAST) LTD

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

Analysis of Income	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
6 Voluntary Income			0	0
City of Sunderland General Funding	1,000			
Membership Fees	149		149	405
Fundraising Activities	1,000		1,000	175
General Donations	58		58	5,840
	2,207	0	1,207	6,420
7 Charitable Activities				
<u>Income from Grants and Contracts</u>				
Heritage Fund	0		0	0
Awards For All	0		0	0
SIB	0		0	0
Other	312		312	2,723
<u>Other Income</u>				
Sub Total	0		0	0
	0		0	0
Other Income	0		0	0
	312	0	312	2,723
8 Other Trading Activities				
Room Hire / Bookings	1,042		1,042	0
Services	2,227		2,227	0
Book Sales	0		0	0
Other	1,657		1,657	1,693
	4,926	0	4,926	1,693
9 Generated Income				
External Projects	64,192		64,192	25,300
	64,192	0	64,192	25,300

LIVING HISTORY (NORTH EAST) LTD

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

Analysis of expenditure on charitable activities	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
10 Raising Funds				
Merchandising/advertising	962		962	1,280
Fundraising and Function Costs	600		600	34
Events and FODS	1,905		1,905	3,436
Misc	1,750		1,750	592
	5,216	0	5,216	5,342
11 Charitable Activities				
<u>Direct Costs</u>				
Salaries and project fees	22,313		22,313	6,700
Travel and volunteer expenses	1,270		1,270	150
Project expenses	0		0	0
Project resources	811		811	11
other project costs	3,137		3,137	956
project training	3,287		3,287	1,022
Other /Offsite office	1,520		1,520	1,320
<u>Support Costs</u>				
Salaries	12,001		12,001	16,780
General volunteer expenses	565		565	957
Premises cost and insurance	5,832		5,832	4,434
Utilities	2,766		2,766	3,393
Garden/building maintenance	211		211	4,246
Office Costs	5,300		5,300	6,332
Office Equipment purchase/maintenance	3,301		3,301	1,011
Subscriptions/conference fees	108		108	260
bank charges	9		9	14
Travel/ Meetings Costs	12		12	394
Depreciation	0		0	0
Training	26		26	375
Sundries	812		812	888
<u>Governance Costs</u>				
Independent examiners fees	350		350	350
Trustee Training Costs	995		995	0
Trustees meetings and travel costs	80		80	81
Total Charitable Activities	64,706	0	64,706	49,674
Total Expenditure	69,922	0	69,922	55,016

LIVING HISTORY (NORTH EAST) LTD

For the year ended 31 March 2023

	2023	2022
12 Fees for examination of the accounts	£	£
Independent fees for reporting on the accounts	350	350
	<u>350</u>	<u>350</u>

13 Analysis of Staff Costs and the cost of key management personnel	2023	2022
	£	£
Salaries and Wages	34,314	23,480
	<u>34,313.9</u>	<u>23,480</u>

No employees received remuneration above £60,000
(2018:£nil)

14 Staff Numbers

The average monthly head count was 1 staff (2017: 3staff) and the average monthly number of full-time equivalent employees during the year were as follows

The parts of the charity in which the employees work

	2023	2022
	Number	Number
Charitable activities	0.5	0.5
	<u>0.5</u>	<u>0.5</u>

15 Transactions with trustees

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

Trustees Expenses

no trustees expenses have been incurred in the year (2022
£nil)

Transaction(s) with related parties

There have been no related party transactions in the reporting period

16 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

LIVING HISTORY (NORTH EAST) LTD

For the year ended 31 March 2023

	Freehold land and buildings £	Fixtures, Fittings and Equipment £	Total £
17 Tangible fixed assets			
Cost			
Balance brought forward	481,718		481,718
Additions			
Disposals			
Balance carried forward	481,718	0	481,718
Depreciation			
Basis		SL	
Rate		25%	
Balance brought forward			
Deprecation charge for year			
Disposals			
Balance carried forward	0	0	0
Net Book Value			
Brought Forward	481,718	0	481,718
Carried Forward	481,718	0	481,718
18 Debtors and prepayments receivable within 1 year)	2023	2022	
	£	£	
Trade Debtors	0	0	
	0	0	
19 Cash at bank and in hand	2023	2022	
	£	£	
Cash at bank	4,982	15,818	
Cash in hand		0	
	4,982	15,818	
20 Creditors and accruals (payable in 1 year)	2023	2022	
	£	£	
Trade Creditors			
Accruals			
Independent examination of accounts	350	350	
Other Creditors			
	350	350	



REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2023

LIVING HISTORY (NORTH EAST) LTD
(A company limited by guarantee)

Charity number 1100755
Company number 04696986

.. **LIVING HISTORY (NORTH EAST) LTD**

(A company limited by guarantee)

TRUSTEES ANNUAL REPORT

For the year ended 31 March 2023

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)

OUR MISSION: Making Memories Matter

To bring together, to safeguard and then to share living memories and to make this valuable cultural heritage asset accessible. We support the innovative use of oral history, personal testimonies, skill development and training to develop inspired community engagement for the benefit of the people of the city and the region.

"There are great therapeutic benefits or enhancement-of-life benefits to the narrators doing an oral history. Benefits are directly in proportion to how rigorous a historical effort it is, and therefore, the less "therapeutic" the goal, the more therapeutic the result will be.

"W. Baum"

LIVING HISTORY (NORTH EAST) LTD

(A company limited by guarantee)

TRUSTEES ANNUAL REPORT

For the year ended 31 March 2023

Treasurers Report

Financial Review

Living History (North East) Ltd is funded by donations grants and a variety of generated funds from activities. The total income for the year was £71,637 (2022: £45,070) this income is allocated across respective funds on the Statement of Financial Activities in accordance with the Statement of Recommended Practice (SORP). The Balance Sheet at 31 March 2023 shows total funds carried forward of £486,350 (2022: £484,635) of which fixed assets were £481,718 (2022: £481,718)

Reserves policy

Living History (North East) Ltd has maintained a small level of free reserves over the years currently there are £nil free reserves to meet the working capital requirements of the charity in the event of a significant drop in funding. It has established a policy whereby the free unrestricted funds held by the charity should be between 3 and 6 months of annual expenditure. The present level of reserves falls significantly short of this target level. The trustees' strategy is to build reserves through planned operating surpluses.

Reference and Administrative Details

Charity Name	Living History (North East) Ltd	
Registered Charity Number	1100755	
Company Number	04696986	
Registered Office and operational address	Church Walk Sunderland Tyne and Wear SR1 2BN	
Trustees	Dr Susan Jones	(Chair)
	Mrs. Constance Mary Bulmer	
	Mrs. Pauline Hilton	Treasurer
	Mr. Raymond Hall Davison	
	Miss Sharon Vincent	
Company Secretary	Mr. Alan Cummings	
	Mrs. Janette Hilton	
	Julie Maxwell MICB	
Independent Examiner	JM Book keeping 11 Edith Street, Jarrow NE32 5HS	

LIVING HISTORY (NORTH EAST) LTD

(A company limited by guarantee)

TRUSTEES ANNUAL REPORT

For the year ended 31 March 2022

Structure, Governance and Management

Governing documents

The organisation is a charitable company limited by guarantee, incorporated on the 10 March 2003 and amended by special resolution to allow for current governance on 7 October 2003, 30 October 2006 and 12 April 2007.

Appointment of Trustees

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as members of the Council of Management. The council is made up of volunteers who are all members of the company elected by the membership at Annual General Meeting and serve for a period of three years retiring by rotation. A retiring trustee is eligible for re-election. The council may from time to time and at any time appoint any member of the company as a member of the Council, either to fill a casual vacancy or by way of addition to the Council, provided that the prescribed maximum be not thereby exceeded. Any member so appointed shall retain his office only until the next Annual General Meeting, but he shall then be eligible for re-election. No person who is not a member of the company shall in any circumstances be eligible to hold office as a member of the Council. The Council is referred to familiarly as the Management Committee.

Induction and training of trustees

New trustees undergo an orientation day to brief them on their obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making process, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees; they are provided with a comprehensive pack containing all the information covered during induction. All trustees are encouraged to attend appropriate external training events where these facilitate the undertaking of their role.

Organisation

The Council of Management administers the charity and meets monthly. A project director is appointed by the trustees to manage day to day operations of the charity. To facilitate effective operations the project director has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and project related activity.

Risk management

The Trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks including the implementation of procedures for authorisation of all transactions and projects and for ensuring the consistent quality of the delivery of all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Public Benefit Statement

The Trustees have referred to the Charity Commission's guidance on public benefit when reviewing the charity's objectives and planning its future activities. This annual report will aim to demonstrate the link between our charitable activity and how this benefits our service users.

LIVING HISTORY (NORTH EAST) LTD

(A company limited by guarantee)

TRUSTEES ANNUAL REPORT

For the year ended 31 March 2022

Trustees' Responsibilities in Relation to the Financial Statements

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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 business.

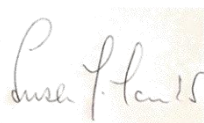
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Trustees on:

and signed on their behalf by:

Chairperson
Dr Susan Jones



LIVING HISTORY (NORTH EAST) LTD

- (A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2023

I report on the financial statements of Living History (North East) Ltd for the year ended 31 March 2023, which are set out on pages 10-18

Respective responsibilities of trustees and examiner

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

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a Fellow of the Association of Charity Independent Examiners.

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

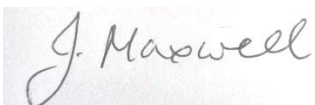
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures 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:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.



05/12/2023

Julie Maxwell MICB

11 Edith Street,
Jarrow,
Tyne and Wear

LIVING HISTORY (NORTH EAST) LTD

: (A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING SUMMARY INCOME & EXPENDITURE ACCOUNT)

For the year ended 31 March 2023

<u>Income from:</u>	notes	2022 2023 AMOUNT (£) Unrestricted Funds	2022 2023 AMOUNT (£) Restricted Funds	2022 2023 TOTAL (£)	2021 2022 (£)
Voluntary Income	6	2,207		2,207	15,355
Generated Income:	7				
Grants and Contracts		64,192		64,192	25,300
Other Income		312		312	2,723
Other Trading Activities	8	4,926		4,926	1,693
Investments	9	0		0	0
Total Income		71,637	0	71,637	45,070
<u>Expenditure on:</u>					
Raising Funds	10	5,216		5,216	4,843
Charitable Activities:		32,463		32,463	40,903
Operation of the Charity	11	32,243		32,243	9,270
Total Expenditure		69,922	0	69,922	55,016
Net Income(expenditure) and net movement of funds		1,715	0	1,715	-9,946
Reconciliation of Funds					
Total funds brought forward		484,635		484,635	494,581
Total funds carried forward		486,350	0	486,350	484,635

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 accounts.

LIVING HISTORY (NORTH EAST) LTD

(A company limited by guarantee)

Charity Number 1100755

Company Number 04696986

BALANCE SHEET

As at 31 March 2023

			Total 2022 2023 £	Total 2021 2022 £
Fixed Assets				
Tangible Assets	17		481,718	481,718
Total Fixed Assets			481,718	481,718
Current Assets				
Debtors	18			0
Cash at bank and in hand	19	4,982		3,267
Total Current Assets		4,982		3,267
Creditors:				
Amount falling due within one year	20	-350		-350
Net Current Assets			4,632	2,917
Current Assets less			486,350	484,635
Current Liabilities				
Net Assets			486,350	484,635
Represented by:				
Unrestricted Income Funds			486,350	484,635
Restricted Income Funds				
Total Funds			486,350	484,635

The company was entitled to an exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

The notes on pages 12 to 20 form an integral part of these accounts.

These financial statements were approved by the Board on:

P. Hilton

and are signed on its behalf by: Pauline Hilton Treasurer

LIVING HISTORY (NORTH EAST) LTD

- (A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

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 2015) - Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Living History (North East) Ltd meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £2,917 and has already secured funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 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.

LIVING HISTORY (NORTH EAST) LTD

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

3.4 Donated goods and services

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided that the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with the equivalent amount recognised as an expense under the appropriate heading in the SoFA.

3.5 Volunteer help

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

3.6 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.

3.7 Income from membership subscriptions

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

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

3.8 Investment gains and losses

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

3.9 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

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

4.2 Charitable activities

Expenditure on charitable activities includes the costs of oral history projects and other activities undertaken to further the purposes of the charity and their associated support costs.

LIVING HISTORY (NORTH EAST) LTD

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

4.3 Governance and support costs

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

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

4.4 Irrecoverable VAT

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

4.5 Creditors

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

4.6 Provisions for liabilities

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

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £250 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Property	Straight line over life of lease
Fixtures, fittings and equipment	Straight line over four years

LIVING HISTORY (NORTH EAST) LTD

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

Analysis of Income	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
6 Voluntary Income			0	0
City of Sunderland General Funding	1,000			
Membership Fees	149		149	405
Fundraising Activities	1,000		1,000	175
General Donations	58		58	5,840
	2,207	0	1,207	6,420
7 Charitable Activities				
<u>Income from Grants and Contracts</u>				
Heritage Fund	0		0	0
Awards For All	0		0	0
SIB	0		0	0
Other	312		312	2,723
<u>Other Income</u>				
Sub Total	0		0	0
	0		0	0
Other Income	0		0	0
	312	0	312	2,723
8 Other Trading Activities				
Room Hire / Bookings	1,042		1,042	0
Services	2,227		2,227	0
Book Sales	0		0	0
Other	1,657		1,657	1,693
	4,926	0	4,926	1,693
9 Generated Income				
External Projects	64,192		64,192	25,300
	64,192	0	64,192	25,300

LIVING HISTORY (NORTH EAST) LTD

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

Analysis of expenditure on charitable activities	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
10 Raising Funds				
Merchandising/advertising	962		962	1,280
Fundraising and Function Costs	600		600	34
Events and FODS	1,905		1,905	3,436
Misc	1,750		1,750	592
	5,216	0	5,216	5,342
11 Charitable Activities				
<u>Direct Costs</u>				
Salaries and project fees	22,313		22,313	6,700
Travel and volunteer expenses	1,270		1,270	150
Project expenses	0		0	0
Project resources	811		811	11
other project costs	3,137		3,137	956
project training	3,287		3,287	1,022
Other /Offsite office	1,520		1,520	1,320
<u>Support Costs</u>				
Salaries	12,001		12,001	16,780
General volunteer expenses	565		565	957
Premises cost and insurance	5,832		5,832	4,434
Utilities	2,766		2,766	3,393
Garden/building maintenance	211		211	4,246
Office Costs	5,300		5,300	6,332
Office Equipment purchase/maintenance	3,301		3,301	1,011
Subscriptions/conference fees	108		108	260
bank charges	9		9	14
Travel/ Meetings Costs	12		12	394
Depreciation	0		0	0
Training	26		26	375
Sundries	812		812	888
<u>Governance Costs</u>				
Independent examiners fees	350		350	350
Trustee Training Costs	995		995	0
Trustees meetings and travel costs	80		80	81
Total Charitable Activities	64,706	0	64,706	49,674
Total Expenditure	69,922	0	69,922	55,016

LIVING HISTORY (NORTH EAST) LTD

For the year ended 31 March 2023

	2023	2022
12 Fees for examination of the accounts	£	£
Independent fees for reporting on the accounts	350	350
	<u>350</u>	<u>350</u>

13 Analysis of Staff Costs and the cost of key management personnel	2023	2022
	£	£
Salaries and Wages	34,314	23,480
	<u>34,313.9</u>	<u>23,480</u>

No employees received remuneration above £60,000
(2018:£nil)

14 Staff Numbers

The average monthly head count was 1 staff (2017: 3staff) and the average monthly number of full-time equivalent employees during the year were as follows

The parts of the charity in which the employees work

	2023	2022
	Number	Number
Charitable activities	0.5	0.5
	<u>0.5</u>	<u>0.5</u>

15 Transactions with trustees

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

Trustees Expenses

no trustees expenses have been incurred in the year (2022
£nil)

Transaction(s) with related parties

There have been no related party transactions in the reporting period

16 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

LIVING HISTORY (NORTH EAST) LTD

For the year ended 31 March 2023

	Freehold land and buildings £	Fixtures, Fittings and Equipment £	Total £
17 Tangible fixed assets			
Cost			
Balance brought forward	481,718		481,718
Additions			
Disposals			
Balance carried forward	481,718	0	481,718
Depreciation			
Basis		SL	
Rate		25%	
Balance brought forward			
Deprecation charge for year			
Disposals			
Balance carried forward	0	0	0
Net Book Value			
Brought Forward	481,718	0	481,718
Carried Forward	481,718	0	481,718
18 Debtors and prepayments receivable within 1 year)	2023	2022	
	£	£	
Trade Debtors	0	0	
	0	0	
19 Cash at bank and in hand	2023	2022	
	£	£	
Cash at bank	4,982	15,818	
Cash in hand		0	
	4,982	15,818	
20 Creditors and accruals (payable in 1 year)	2023	2022	
	£	£	
Trade Creditors			
Accruals			
Independent examination of accounts	350	350	
Other Creditors			
	350	350	