

making  
memories  
matter



# Annual Report

## 2023 - 2024



LIVING  
HISTORY  
NORTH EAST

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

# Mission

- LHNE aims to bring together, safeguard and to share living memories or oral histories across the region.
- Founded in 1995 we pioneer to develop innovative, creative and engaging use of oral histories.
- Enabling the recording of personal memories we develop opportunities for voices to be heard, often those marginalized
- Provide an opportunity to develop new skills, access 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)



# Chairs Report

Living History North East moved its collection to a new site as it reviews its mission and vision moving forward after a number of set backs that have been out of the organisations control.

A focus for the year was to secure its digital and archival assets. Building on these changes and moving forward, we hope to provide an accessible and developed resource for the community.

This year has seen the ongoing work with Seascapes and the opportunity to look at new project developments.

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

I would like to thank the volunteers trustees and staff for their support.

**Chairperson: Dr Susan Jane Jones**





# Review

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/specialist" 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.



# Review

Living History North East [LHNE] worked alongside 6 other VCSE organisations in the east end of the city to explore and develop how community and voluntary organisations can influence real change through understanding lived experience and how this can impact real community change and development. Working with photographic volunteers to develop a photographic audit of the locality.

This work has helped to develop potential new partnerships with regional academic institutions as well as local voluntary organisations.



# Review

Living History North East [LHNE] secured funding to initiate and develop a new project called 'sense of place'. This sense of place can be explored through, stories, people, buildings and personal experiences of the spaces and places in this locality. The concept is to co-create an intergenerational experience. Stories and experiences of a community will be shared. Information gathered around those lived experiences, and memories will then be re-interpreted through new creative learning opportunities. These resources will be used to develop a collective community installation/creative expression by incorporating photography, poetry, art and oral histories, and local heritage.



Creative  
Lives



CONTACT US  
Living History North East  
0191 565 4835  
07534995663  
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# Review

Living History North East [LHNE] continue to work with the Seascapes Project to develop new educational and learning resources.

In addition LHNE will be looking forward to securing funding to support the archive management system for the collection of resources, that will provide legacy and digital capacity for Seascape's and LHNE.

The organisation will be able to provide greater access to these resources for the community.



# 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 £42,908 (2023: £71,637) 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 2024 shows total funds carried forward of £491,688 of which fixed assets were £481,718

Living History North East Ltd has maintained a small level of free reserves over the years currently there is £3000 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.





**Living history |** northeast

making memories matter

**Oral history digital**

learning centre



## REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2024

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

Charity number 1100755  
Company number 04696986

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

(A company limited by guarantee)

### **TRUSTEES ANNUAL REPORT**

For the year ended 31 March 2024

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The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31 March 2024 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 2024

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### **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 £42,908 (2023: £71,637) 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 2024 shows total funds carried forward of £491,688 (2024: £486,350) of which fixed assets were £481,718 (2023: £481,718)

#### **Reserves policy**

Living History (North East) Ltd has maintained a small level of free reserves over the year. Currently there are £2000 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. Pauline Hilton	Treasurer
	Miss Sharon Vincent	
	Mr. Alan Cummings	
	Mrs. Janette Hilton	
Company Secretary	Julie Maxwell MICB 11 Edith Street, Jarrow NE32 5HS	
Independent Examiner		



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

(A company limited by guarantee)

### **TRUSTEES ANNUAL REPORT**

For the year ended 31 March 2023

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## **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

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#### **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:



Chair

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 2024

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I report on the financial statements of Living History (North East) Ltd for the year ended 31 March 2024, 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**

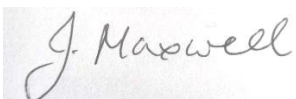
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures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



03/12/2024

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 &amp; EXPENDITURE ACCOUNT)

For the year ended 31 March 2024

<b><u>Income from:</u></b>	notes	2023 2024	2023 2024	2023 2024	2022
		AMOUNT (£)	AMOUNT (£)	TOTAL (£)	2023
		Restricted Funds	Unrestricted Funds		(£)
Voluntary Income	6	5,859		5,859	2,207
Generated Income:	7				
Grants and		23,129		23,129	64,192
Other Income				0	312
Income from Charitable Activities		6,991		6,991	
Other Trading Activities	8	6,930		6,930	4,926
Investments	9	0		0	0
<b>Total Income</b>		<b>42,908</b>	<b>0</b>	<b>42,908</b>	<b>71,637</b>
<b><u>Expenditure on:</u></b>					
Raising Funds	10	5,565		5,565	5,216
Charitable Activities:		10,466		10,466	32,463
Operation of the Charity	11	21,539		21,539	32,243
<b>Total Expenditure</b>		<b>37,570</b>	<b>0</b>	<b>37,570</b>	<b>69,922</b>
<b>Net Income(expenditure) and net movement of funds</b>		5,338	0	5,338	1,715
<b>Reconciliation of Funds</b>					
<b>Total funds brought forward</b>		486,350		486,350	484,635
<b>Total funds carried forward</b>		<b>491,688</b>	<b>0</b>	<b>491,688</b>	<b>486,350</b>

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 12 to 18 form an integral part of these accounts.

**BALANCE SHEET**

As at 31 March 2024

			<b>Total 2023 2024</b>		<b>Total 2022 2023</b>
		£	£	£	£
<b><u>Fixed Assets</u></b>					
Tangible Assets	17		481,718		481,718
Total Fixed Assets			481,718		481,718
<b><u>Current Assets</u></b>					
Debtors	18			0	
Cash at bank and in hand	19	10,330		4,982	
Total Current Assets		10,330		4,982	
<b><u>Creditors:</u></b>					
Amount falling due within one year	20	-360		-350	
<b>Net Current Assets</b>			9,970		4,632
<b>Current Assets less</b>			491,688		486,350
<b>Current Liabilities</b>					
<b>Net Assets</b>			491,688		486,350
<b><i>Represented by:</i></b>					
Unrestricted Income Funds			491,688		486,350
Restricted Income Funds					
<b>Total Funds</b>			491,688		486,350

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:



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 2024

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#### **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 £9,970 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

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#### **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

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#### **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

<b>Analysis of Income</b>	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£
<b>Voluntary Income</b>			0	0
City of Sunderland General Funding	0			
Membership Fees	165		165	149
Fundraising Activities	5,520		5,520	1,000
General Donations	174		174	58
	<b>5,859</b>	<b>0</b>	<b>5,859</b>	<b>1,207</b>
<b>Charitable Activities</b>				
<u>Income from Grants and Contracts</u>				
Creative Lives	4,991		4,991	0
Ballinger Trust	1,000		1,000	0
Other	1,000		1,000	312
<u>Other Income</u>				
Sub Total	0		0	0
0	0		0	0
Other Income	0		0	0
	<b>6,991</b>	<b>0</b>	<b>6,991</b>	<b>312</b>
<b>Other Activities</b>				
Room Hire / Bookings			0	1,042
Services/Training	2,570		2,570	2,227
Loan	2,300		2,300	0
Other	2,060		2,060	1,657
	<b>6,930</b>	<b>0</b>	<b>6,930</b>	<b>4,926</b>
<b>Generated Income</b>				
Projects	23,129		23,129	64,192
	<b>23,129</b>	<b>0</b>	<b>23,129</b>	<b>64,192</b>

**LIVING HISTORY (NORTH EAST) LTD**

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2024

Analysis of expenditure on charitable activities	Restricted Funds	Unrestricted Funds	Total 2024	Total 2023
	£	£	£	£
<b>10 Raising Funds</b>				
Merchandising/advertising	1,318		1,318	962
Fundraising and Function Costs	2,415		2,415	600
Events and FODS	1,069		1,069	1,905
Misc	762		762	1,750
	<b>5,565</b>	<b>0</b>	<b>5,565</b>	<b>5,216</b>
<b>11 Charitable Activities</b>				
<u>Direct Costs</u>				
Salaries and project fees	5,880		5,880	22,313
Travel and volunteer expenses	573		573	1,270
Project expenses	0		0	0
Project resources	160		160	811
other project costs	1,928		1,928	3,137
project training	776		776	3,287
Other /Offsite office	1,150		1,150	1,520
<u>Support Costs</u>				
Salaries	57		57	12,001
General volunteer expenses	137		137	565
Premises cost and insurance	2,078		2,078	5,832
Utilities	2,998		2,998	2,766
Garden/building maintenance	679		679	211
Office Costs	8,238		8,238	5,300
Office Equipment purchase/maintenance	3,135		3,135	3,301
Subscriptions/conference fees	474		474	108
bank charges	11		11	9
Travel/ Meetings Costs	624		624	12
Depreciation	489		489	0
Training	0		0	26
Sundries	248		248	812
<u>Governance Costs</u>				
Independent examiners fees	360		360	350
Trustee Training Costs	2,000		2,000	995
Trustees meetings and travel costs	12		12	80
<b>Total Charitable Activities</b>	<b>32,005</b>	<b>0</b>	<b>32,005</b>	<b>64,706</b>
<b>Total Expenditure</b>	<b>37,570</b>	<b>0</b>	<b>37,570</b>	<b>69,922</b>

## LIVING HISTORY (NORTH EAST) LTD

For the year ended 31 March 2024

	2024	2023
12 Fees for examination of the accounts	£	£
Independent fees for reporting on the accounts	360	350
	<u>350</u>	<u>350</u>

13 Analysis fo Staff Costs and the cost of key management personnel	2024	2024
	£	£
Salaries and Wages	5,880	34314
	<u>5880</u>	<u>34314</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	2024	2023
	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 (2018 £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 2024

	Freehold land and buildings £	Fixtures, Fittings and Equipment £	Total £
<b>17 Tangible fixed assets</b>			
<b>Cost</b>			
Balance brought forward	481,718		481,718
Additions			
Disposals			
<b>Balance carried forward</b>	<b>481,718</b>	<b>0</b>	<b>481,718</b>
<b>Depreciation</b>			
Basis		SL	
Rate		25%	
Balance brought forward			
Deprecation charge for year			
Disposals			
<b>Balance carried forward</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Book Value</b>			
<b>Brought Forward</b>	<b>481,718</b>	<b>0</b>	<b>481,718</b>
<b>Carried Forward</b>	<b>481,718</b>	<b>0</b>	<b>481,718</b>
<b>18 Debtors and prepayments receivable within 1 year)</b>	<b>2024</b>	<b>2023</b>	
	£	£	
Trade Debtors	0	0	
	<b>0</b>	<b>0</b>	
<b>19 Cash at bank and in hand</b>	<b>2024</b>	<b>2023</b>	
	£	£	
Cash at bank	10,330	4,982	
Cash in hand		0	
	<b>10,330</b>	<b>4,982</b>	
<b>20 Creditors and accruals(payable in 1 year)</b>	<b>2024</b>	<b>2023</b>	
	£	£	
Trade Creditors			
Accruals			
Independent examination of accounts	360	350	
Other Creditors			
	<b>360</b>	<b>350</b>	

**Living history |** northeast

making memories matter

**Oral history digital**

learning centre



## REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2024

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 2024

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The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31 March 2024 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 2024

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### **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 £42,908 (2023: £71,637) 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 2024 shows total funds carried forward of £491,688 (2024: £486,350) of which fixed assets were £481,718 (2023: £481,718)

#### **Reserves policy**

Living History (North East) Ltd has maintained a small level of free reserves over the year. Currently there are £2000 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. Pauline Hilton	Treasurer
	Miss Sharon Vincent	
	Mr. Alan Cummings	
	Mrs. Janette Hilton	
Company Secretary	Julie Maxwell MICB 11 Edith Street, Jarrow NE32 5HS	
Independent Examiner		

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

(A company limited by guarantee)

### **TRUSTEES ANNUAL REPORT**

For the year ended 31 March 2023

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## **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

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#### **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:



Chair

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 2024

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I report on the financial statements of Living History (North East) Ltd for the year ended 31 March 2024, 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**

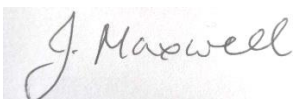
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures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



03/12/2024

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 &amp; EXPENDITURE ACCOUNT)

For the year ended 31 March 2024

<b><u>Income from:</u></b>	notes	2023 2024 AMOUNT (£) Restricted Funds	2023 2024 AMOUNT (£) Unrestricted Funds	2023 2024 TOTAL (£)	2022 2023 (£)
Voluntary Income	6	5,859		5,859	2,207
Generated Income:	7				
Grants and		23,129		23,129	64,192
Other Income				0	312
Income from Charitable Activities		6,991		6,991	
Other Trading Activities	8	6,930		6,930	4,926
Investments	9	0		0	0
<b>Total Income</b>		<b>42,908</b>	<b>0</b>	<b>42,908</b>	<b>71,637</b>
<b><u>Expenditure on:</u></b>					
Raising Funds	10	5,565		5,565	5,216
Charitable Activities:		10,466		10,466	32,463
Operation of the Charity	11	21,539		21,539	32,243
<b>Total Expenditure</b>		<b>37,570</b>	<b>0</b>	<b>37,570</b>	<b>69,922</b>
<b>Net Income(expenditure) and net movement of funds</b>		5,338	0	5,338	1,715
<b>Reconciliation of Funds</b>					
<b>Total funds brought forward</b>		486,350		486,350	484,635
<b>Total funds carried forward</b>		<b>491,688</b>	<b>0</b>	<b>491,688</b>	<b>486,350</b>

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 12 to 18 form an integral part of these accounts.

**BALANCE SHEET**

As at 31 March 2024

			<b>Total 2023 2024</b>		<b>Total 2022 2023</b>
		£	£	£	£
<b><u>Fixed Assets</u></b>					
Tangible Assets	17		481,718		481,718
Total Fixed Assets			481,718		481,718
<b><u>Current Assets</u></b>					
Debtors	18			0	
Cash at bank and in hand	19	10,330		4,982	
Total Current Assets		10,330		4,982	
<b><u>Creditors:</u></b>					
Amount falling due within one year	20	-360		-350	
<b>Net Current Assets</b>			9,970		4,632
<b>Current Assets less</b>			491,688		486,350
<b>Current Liabilities</b>					
<b>Net Assets</b>			491,688		486,350
<b><u>Represented by:</u></b>					
Unrestricted Income Funds			491,688		486,350
Restricted Income Funds					
<b>Total Funds</b>			491,688		486,350

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:



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 2024

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#### **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 £9,970 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

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#### **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

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#### **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

<b>Analysis of Income</b>	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£
<b>Voluntary Income</b>			0	0
City of Sunderland General Funding	0			
Membership Fees	165		165	149
Fundraising Activities	5,520		5,520	1,000
General Donations	174		174	58
	<b>5,859</b>	<b>0</b>	<b>5,859</b>	<b>1,207</b>
<b>Charitable Activities</b>				
<u>Income from Grants and Contracts</u>				
Creative Lives	4,991		4,991	0
Ballinger Trust	1,000		1,000	0
Other	1,000		1,000	312
<u>Other Income</u>				
Sub Total	0		0	0
0	0		0	0
Other Income	0		0	0
	<b>6,991</b>	<b>0</b>	<b>6,991</b>	<b>312</b>
<b>Other Activities</b>				
Room Hire / Bookings			0	1,042
Services/Training	2,570		2,570	2,227
Loan	2,300		2,300	0
Other	2,060		2,060	1,657
	<b>6,930</b>	<b>0</b>	<b>6,930</b>	<b>4,926</b>
<b>Generated Income</b>				
Projects	23,129		23,129	64,192
	<b>23,129</b>	<b>0</b>	<b>23,129</b>	<b>64,192</b>

**LIVING HISTORY (NORTH EAST) LTD**

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2024

Analysis of expenditure on charitable activities	Restricted Funds	Unrestricted Funds	Total 2024	Total 2023
	£	£	£	£
<b>10 Raising Funds</b>				
Merchandising/advertising	1,318		1,318	962
Fundraising and Function Costs	2,415		2,415	600
Events and FODS	1,069		1,069	1,905
Misc	762		762	1,750
	<b>5,565</b>	<b>0</b>	<b>5,565</b>	<b>5,216</b>
<b>11 Charitable Activities</b>				
<u>Direct Costs</u>				
Salaries and project fees	5,880		5,880	22,313
Travel and volunteer expenses	573		573	1,270
Project expenses	0		0	0
Project resources	160		160	811
other project costs	1,928		1,928	3,137
project training	776		776	3,287
Other /Offsite office	1,150		1,150	1,520
<u>Support Costs</u>				
Salaries	57		57	12,001
General volunteer expenses	137		137	565
Premises cost and insurance	2,078		2,078	5,832
Utilities	2,998		2,998	2,766
Garden/building maintenance	679		679	211
Office Costs	8,238		8,238	5,300
Office Equipment purchase/maintenance	3,135		3,135	3,301
Subscriptions/conference fees	474		474	108
bank charges	11		11	9
Travel/ Meetings Costs	624		624	12
Depreciation	489		489	0
Training	0		0	26
Sundries	248		248	812
<u>Governance Costs</u>				
Independent examiners fees	360		360	350
Trustee Training Costs	2,000		2,000	995
Trustees meetings and travel costs	12		12	80
<b>Total Charitable Activities</b>	<b>32,005</b>	<b>0</b>	<b>32,005</b>	<b>64,706</b>
<b>Total Expenditure</b>	<b>37,570</b>	<b>0</b>	<b>37,570</b>	<b>69,922</b>

## LIVING HISTORY (NORTH EAST) LTD

For the year ended 31 March 2024

	2024	2023
12 Fees for examination of the accounts	£	£
Independent fees for reporting on the accounts	360	350
	<u>350</u>	<u>350</u>

13 Analysis of Staff Costs and the cost of key management personnel	2024	2024
	£	£
Salaries and Wages	5,880	34314
	<u>5880</u>	<u>34314</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	2024	2023
	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 (2018 £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 2024

	Freehold land and buildings £	Fixtures, Fittings and Equipment £	Total £
<b>17 Tangible fixed assets</b>			
<b>Cost</b>			
Balance brought forward	481,718		481,718
Additions			
Disposals			
<b>Balance carried forward</b>	<b>481,718</b>	<b>0</b>	<b>481,718</b>
<b>Depreciation</b>			
Basis		SL	
Rate		25%	
Balance brought forward			
Deprecation charge for year			
Disposals			
<b>Balance carried forward</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Book Value</b>			
<b>Brought Forward</b>	<b>481,718</b>	<b>0</b>	<b>481,718</b>
<b>Carried Forward</b>	<b>481,718</b>	<b>0</b>	<b>481,718</b>
<b>18 Debtors and prepayments receivable within 1 year)</b>	<b>2024</b>	<b>2023</b>	
	£	£	
Trade Debtors	0	0	
	<b>0</b>	<b>0</b>	
<b>19 Cash at bank and in hand</b>	<b>2024</b>	<b>2023</b>	
	£	£	
Cash at bank	10,330	4,982	
Cash in hand		0	
	<b>10,330</b>	<b>4,982</b>	
<b>20 Creditors and accruals(payable in 1 year)</b>	<b>2024</b>	<b>2023</b>	
	£	£	
Trade Creditors			
Accruals			
Independent examination of accounts	360	350	
Other Creditors			
	<b>360</b>	<b>350</b>	