

# NATURAL HISTORY SOCIETY OF NORTHUMBRIA

England & Wales · Charity number 1204306

## Details

---

**Other names** THE NATURAL HISTORY SOCIETY OF NORTHUMBRIA, NHSN

**Status** Registered

**Legal form** CIO

**Registered** 2023-08-10

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** Nhsn  
Great North Museum ; Hancock  
Barras Bridge  
Newcastle Upon Tyne  
Tyne And Wear  
NE2 4PT

**Phone** 01912082790

**Email** [nhsn@newcastle.ac.uk](mailto:nhsn@newcastle.ac.uk)

**Website** [www.nhsn.org.uk](http://www.nhsn.org.uk)

## Activities

---

**Objects:** THE OBJECTS OF THE CIO ARE THE ENCOURAGEMENT BY EVERY MEANS OF THE STUDY OF NATURAL HISTORY IN ALL ITS BRANCHES AND THE CONSERVATION OF THE NATURAL ENVIRONMENT IN THE NORTH EAST OF ENGLAND INCLUDING ITS GEOLOGY, FLORA AND FAUNA.

**Activities:** The objects of NHSN CIO are the encouragement by every means of the study of natural history in all its branches and the conservation of the natural environment in north east England including its geology, flora and fauna

## Classification

---

- **How:** Makes Grants To Individuals, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** Children/young People, The General Public/mankind

## Geography

---

- Durham
- Gateshead
- Hartlepool
- Newcastle Upon Tyne City
- North Tyneside
- Northumberland
- South Tyneside
- Stockton-on-tees
- Sunderland

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£447,000	£483,000	-	-
2024-07-31	£0	£0	-	-

## Trustees

Name	Role	Appointed
<b>ANNE TINDLEY</b>	Chair	2024-07-18
Adrian Pitches Mr		2025-01-16
Andrew Sinclair		2024-07-18
Basil Dean		2026-01-15
Dr Julija Dzenkovska		2024-07-18
Helen Wilson Prof		2026-01-15
Irena Peel		2024-07-18
Lekshmi Vijay Ms		2026-01-15
Neil Emery		2024-07-18
Rinke Vinkenoog		2024-07-18
Sammy Mason		2024-07-18

**NATURAL HISTORY SOCIETY OF NORTHUMBRIA**

England & Wales - Charity number 1204306

---

# Accounts

---

**Natural History Society of Northumbria**  
Annual Report and Unaudited Financial Statement  
For the year ended 31 July 2025



Natural  
History  
*Society of*  
Northumbria

Charity Registration Number:  
1204306

**Inspiring wonder in the natural world, from the Tees to the Tweed, since 1829**

# Your Action for North East Nature

## What a difference a year makes for people and wildlife

### NHSN Annual Report 2024-25

Another challenging year for nature was helped by many more people noticing and protecting wildlife, from Gosforth Nature Reserve to Northumberland and Durham, from habitat conservation to wildlife surveying. Thanks to you, 96% of NHSN funding is from members and supporters, such as grants by charitable institutions. Read on to discover what you and your membership helped achieve this year.

#### Protecting Gosforth Nature Reserve

Conservation highlights for 2025 at 'Gossey Park' include breeding Common Terns and Barn Owls, newly recorded and Parsley Water-dropwort, a very rare plant not seen here for 100 years. Volunteers ensured you received a warm welcome, supported school groups, vital habitat management, wildlife recording, and hours of nature footage.

*“We were thrilled to spot a Bittern, watching it move through the reeds, where we captured our very first photos, turning the visit into a truly unforgettable moment.”*

**NHSN Member**

482  
school  
children

25  
local  
schools

200  
open day  
visitors

62  
volunteers

825  
trees  
planted

10,000  
visits

#### Discovering Nature's Great Museum Outdoors

NHSN has a long history of managing natural history museums. Today our mission is to engage more people in 'nature's great museum outdoors' seeing nature close to home.

#### Citizen Science

Action for climate and nature conservation needs people's wildlife sightings to track and protect the changing variety and locations of common and rarer wildlife. Highlights in discoveries last year include rare Broken-belted and Bilberry Bumblebees, new sites for Dune Helleborine orchid and new locations for the uncommon Hieroglyphic Ladybird

*“It's pleasing to know that my sightings are providing some insights into the natural world at a local level.”*

**Friends of Rising Sun Country Park**

#### NHSN's Gosforth's Wild Web

Started in 2023 to support people keen to notice nature close to home in and around Gosforth Nature Reserve, across most of Newcastle upon Tyne and into North Tyneside. Raising awareness of wildlife helped inform conservation in Tyneside's urban wildlife corridors.

#### Ouse Burn Way

Restoring the Ouse Burn Way for people and nature is the vision of the Reece Foundation. NHSN members and local people are working towards a healthy wildlife corridor, which is vital to the future of Gosforth Nature Reserve.

*“It was amazing to see and hear so many bats - a wonderful experience.”*  
**Local resident on a bat walk**

120  
field trips  
and  
guided walks

5,064  
people  
engaged

300  
wildlife  
recorders  
and  
3,500  
sightings  
of bees  
and ladybirds  
across the  
North East

15,000  
wildlife  
records

61  
sessions  
delivered  
to  
149  
children

3,555  
people  
in parks

172  
events for  
2,103  
people

105  
surveys

1,500  
species

#### Nurturing Young and Early Career Naturalists

For almost 200 years NHSN has been there for young and early career naturalists, a tradition members are keen for us to continue through NHSN's Young Naturalist Appeal, student placements, 1829 Talks and NHSN's Field Skills Programme.

*“The children loved getting the Young North East Naturalist booklet after their trip.”*

**Thomas Walling Primary School**

*“The programme has kickstarted a passion for botany and invertebrates for me.”*

**Field Skills  
Participant**

100  
young  
naturalists  
inspired

16  
1829 Talks by  
early career  
naturalists

25  
students  
attended  
NHSN's  
Field Skills  
Programme

2  
twelve month  
student  
naturalist  
placements

Roe Deer  
© Steve Wallace

#### Behind the Scenes

Enthusiastic, skilled volunteers contributed so much time, experience, wildlife photographs and passion for nature last year. To achieve so much 'out in the field' volunteers are busy working behind the scenes, just like busy bees!

*“It feels like I am making a big difference. The people there are all wonderful to work with which makes this whole experience so enjoyable.”*

**NHSN Volunteer**

15  
early career  
researchers

79  
mailout  
volunteers

12  
volunteer  
trustees

12  
forum  
members





© Richard Stonebanks

### Discovering North East Nature

#### Indoors

NHSN began in 1829 bringing the region's natural history community together at talks. These continue to be an informative and social event in our winter programme. NHSN courses and talks enable people to learn together.

#### Publications

Wildlife of North East Rivers was published, along with three editions of *The NHSN Magazine*.

#### Online

NHSN social media continued to grow followers, joining Bluesky this year.

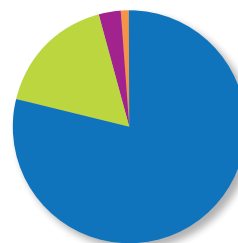


**1,260** visits to NHSN Talks  
**320** course attendees  
**41** contributory authors to publications and the journal  
**43,200** YouTube views  
**259** subscribers  
**15,401** social media followers

### Finances

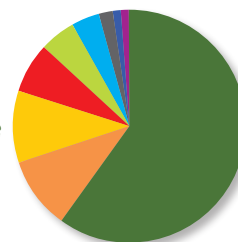
Thanks to previous legacy givers, NHSN has been able to continue an agreed plan to invest more income than received, to deliver opportunities set out in Action for North East Nature 2022-25.

#### Income



Memberships, Donations & Legacies	£355,000	79%
Charitable Activities	£77,000	17%
Investment Income	£14,000	3%
Other	£1,000	1%
<b>Total</b>	<b>£447,000</b>	

#### Expenditure



Staff and Volunteer Costs	£289,000	60%
Overheads	£52,000	10%
Marketing and Publications	£48,000	10%
Depreciation	£33,000	7%
GNR and Conservation	£27,000	5%
Events	£17,000	4%
Governance Costs	£9,000	2%
Investment Fees	£3,000	1%
Library & Archive	£5,000	1%
<b>Total</b>	<b>£483,000</b>	

### Celebrating the Social and Cultural Aspects of North East Natural History

NHSN's North East Nature Archive (NENA), run by volunteers, curates a unique local natural history archive. People shared their relationships with natural history through nature journaling and Talking Naturally interviews on NHSN's YouTube. Located in the Great North Museum: Hancock and home to over 10,000 items.

“*Nature's Cure made a massive difference to me, way beyond the four sessions I've attended, more confidence in my art work, and courage in other areas of my life.*”

**Nature Journaler**

**280** local people  
**15** volunteers  
**1,013** volunteer hours  
**32** community workshops  
**984** people to explore their local heritage  
**19** sessions sharing the treasures found in NHSN's long history

### Thank you

In one of the driest years on record, nature continues to face unprecedented challenges across the UK and here in the North East. It is up to all of us to do what we can to help and to inspire more people to understand, appreciate and protect the natural world. We are incredibly grateful for your support in making this possible.

NHSN's work is made possible with a growing team of passionate local volunteers dedicated to nature. From the bottom of our hearts, a huge thank to everyone who gives their time each year at Gosforth Nature Reserve, the 'Hancock Museum' and across the wider North East.

### There are many ways you can help local nature.

- Share your passion with friends and family - perhaps they would enjoy a visit to Gosforth Nature Reserve or benefit from NHSN membership themselves.
- You can also spread the word by following NHSN on social media, subscribing to our weekly e-news and Eventbrite updates.
- Share your magic moments in nature through photos, comments and stories.

### A Special Thanks To Our Funders





**NATURAL HISTORY SOCIETY OF NORTHUMBRIA  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2025**

**Please note: These accounts are the first year of NHSN being a Charitable Incorporated Organisation.**

**Previous years accounts were NHSN Registered Charity no 526770.**



**Inspiring wonder in the natural world, from the Tees to the Tweed, since 1829**

# NATURAL HISTORY SOCIETY OF NORTHUMBRIA

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 10
Independent examiner's report	11
Statement of financial activities	12 - 13
Statement of financial position	14
Notes to the financial statements	15 - 34

---

# NATURAL HISTORY SOCIETY OF NORTHUMBRIA

## LEGAL AND ADMINISTRATIVE INFORMATION

---

Chair	Dr Gordon Port (Chair)
Trustees	Ms Lisa Gill Ms Sammy Mason Dr Gordon Port (Chair) Dr Annie Tindley (Vice-Chair) Mr Rinke Vinkenoog Mr Neil Emery Dr Yulia Dzenkovska Miss Irena Peel (Finance Lead Trustee) Mr Andrew Sinclair
Charity Number	1204306
Key Management Personnel	Ms Clare Freeman, Director
Principal Address	Great North Museum: Hancock Barras Bridge Newcastle upon Tyne NE2 4PT
Independent Examiner	Simon Brown BA ACA DChA Azets Audit Services Bulman House Regent Centre Gosforth Newcastle Upon Tyne NE3 3LS

---

# NATURAL HISTORY SOCIETY OF NORTHUMBRIA

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 JULY 2025*

---

The trustees present their annual report and financial statements for the year ended 31 July 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 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 2019).

#### **Structure, governance and management**

The Natural History Society of Northumbria (NHSN) (was a unincorporated registered charity trust, number 526770 constituted under the constitution of the society, originally dated 1961, and amended, most recently in July 2023), NHSN has been superseded since the set up of the CIO charity, Natural History of Society of Northumbria (Charity no.1204306).

The charity has merely changed its legal form from an unincorporated charitable trust to a CIO. It has therefore followed guidance in the Charity SORP under merger accounting. NHSN has presented comparative figures which relate to the unincorporated charity. All aspects of the new CIO mirror the Unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr Rob Carr (Resigned 31 July 2025)  
Ms Lisa Gill  
Ms Sammy Mason  
Dr Gordon Port (Chair)  
Dr Annie Tindley (Vice-Chair)  
Mr Rinke Vinkenoog  
Mr Neil Emery  
Dr Yulia Dzenkovska  
Miss Irena Peel (Finance Lead Trustee)  
Mr Andrew Sinclair

#### **Recruitment and appointment of trustees**

The trustees are appointed by election at the annual meeting each year. They are "the persons having the general control and management of the administration of the charity." Resignation of trustees are in line with the terms of service set out in the constitution and in line with agreed succession planning, to ensure that the skills of trustees fit delivery of the organizational plan.

#### **Induction and training of trustees**

All new trustees receive an induction to their role from the Director, Chair and staff members. Notes of meetings and any discussion papers are circulated outside meetings to ensure all trustees are properly briefed on issues facing the charity. Trustees are required to attend at least one Board meeting per year.

# NATURAL HISTORY SOCIETY OF NORTHUMBRIA

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2025

---

#### Organisational Structure

The general management and conduct of the affairs of NHSN, its property, the investment and expenditure of its funds and the enforcement of its constitution are the responsibility of an executive body called the Council, which is composed of the trustees of the charity. The management of the day-to-day running of NHSN is delegated by the Council to the Director.

NHSN owns the Great North Museum: Hancock and its many natural history and ethnographic collections. These are leased to Newcastle University, on whose behalf they are administered by North East Museums (formerly known as Tyne & Wear Archives and Museums). NHSN is represented on the University Museum and Gallery Board.

#### Objectives and activities

NHSN has been inspiring wonder in the natural world, from the Tees to the Tweed, since 1829. NHSN is one of the oldest, largest and most active natural history societies in the country. Our objects are 'the encouragement by every means of the study of natural history in all its branches and the conservation of the natural environment in the North East of England, including its geology, flora and fauna'. Most work is undertaken by NHSN members on a voluntary basis. We are a membership organisation and we are very grateful to all our members who pay an annual subscription to support the charity.

Our work follows the approach set by Sir David Attenborough "No-one will protect what they don't care about; and no one will care about what they have never experienced." Our activities provide opportunities to experience and enjoy nature throughout North East England. Our impact is highlighted in the quote below:

*"I love nature, this is the best day ever, I used to be scared of spiders but now I'm not" Harry, aged 8*

With committed and enthusiastic volunteers, NHSN manages the regionally important Gosforth Nature Reserve in Newcastle upon Tyne, the largest natural history library collection in the region and the significant North East Nature Archive. We focus on the study of the natural sciences, volunteer-led regional citizen science projects, natural history talks, events, courses and publishing journals and magazines, featuring volunteer author contributions. Members receive early booking / discounts for events and courses, which are also open to non-members. We support and carry out nature conservation and research, mainly on our nature reserve and through our Specialist Groups.

The NHSN plan, Action for North East Nature, 2022 - 2025 outlines our overall vision: 'Many more people and a wider range of people enjoying, understanding and protecting North East nature'.

NHSN recognises the challenges of the climate and ecological emergency, so set a more ambitious goal: To engage 25,000 people a year to take action for North East nature.

Our aims consist of:

- Growing and widening people's engagement and connection with nature wherever they are, especially young people
- Growing people's awareness and enjoyment of North East natural history
- Growing people's skills and knowledge of North East natural history
- Ensuring NHSN thrives, sustaining our size and growing our impact.

# NATURAL HISTORY SOCIETY OF NORTHUMBRIA

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2025

---

#### **Vision and values**

In pursuing our objects and aims in support of this vision we have updated values:

- We're locally focussed. We are a local independent wildlife charity, led by volunteers, celebrating all aspects of North East natural history – the nature, the naturalists and organisations and the culture, such as wildlife art and nature notebooks
- We're welcoming to all. Since we formed in 1829 our purpose has been to widen and grow a passion for North East natural history by welcoming people of all ages, backgrounds and abilities
- We help each other. We listen and respond to people's needs and aspirations and help fulfil their potential by tailoring and improving what we offer across the region.
- We inspire wonder. We engage people to discover and nurture their passion for natural history through a constantly evolving programme of events, publications and more.
- We encourage learning. Our core purpose is to help people understand and protect nature through gaining skills and knowledge through lifelong learning and first-hand experience of nature.

#### **Risk management**

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finances of the charity and are satisfied that systems are in place to mitigate exposure to the major risks. A risk register is reviewed annually by trustees and operational risks managed day to day by the Director.

#### **Fundraising disclosures**

The charity is required to report how it deals with fundraising from the public. The charity does not use a professional fundraiser or commercial participator to raise funds. Any monies raised direct from the public follows all guidelines set out by the Charity Commission and UK law in every respect. We respect the privacy and contact preferences of all public donors. NHSN continues to register with the Fundraising Regulator and comply with their code of practice.

#### **Public benefit**

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Achievements and performance**

##### A Year of Investing in Action for North East Nature

2024 - 25 has continued our investment in charitable activities, as the third year of delivering our organisational plan, Action for North East Nature, responding to the ever-increasing global challenge of climate change and the ecological emergency. We are grateful for previous legacies and support from members to be able to have funds available to invest in growing charitable activities, with our agreed financial strategy to invest funds to increase our charitable benefit.

Trustees committed NHSN funds to three projects; Gosforth's Wild Web and Nature's Cure in Times of Need, enabling significant grants to be secured from the National Lottery Heritage Fund and the Ouse Burn Way, securing grant aid from the Reece Foundation.

Membership continued to grow with 2,850 memberships by the year end, an increase of 25 from last year. NHSN continued to develop digital opportunities and increase its face to face activities to widen and grow engagement in line with our vision.

# NATURAL HISTORY SOCIETY OF NORTHUMBRIA

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2025

---

#### Celebrating nature conservation and citizen science

NHSN made exciting progress to develop initiatives and collaborations to reach a wider range of people. This included working with Urban Green Newcastle, Environment Agency, Durham Wildlife Trust, Environmental Records Information Centre North East (ERIC), the Baltic, Friends of Jesmond Old Cemetery, Land of Oak and Iron, The Botanical Society of Britain and Ireland (BSBI), Newcastle City Council, Ouseburn Trust, Northumberland Wildlife Trust, Wild Intrigue and Scotswood Community Garden.

Our volunteer-led Special Interest Groups including ornithology, botany, invertebrates, mammals and earth sciences, have continued wide and varied programmes of events, talks and activities. Our natural history talks continued face-to-face engagement meeting in Newcastle University's largest lecture hall, the Curtis Auditorium. The 1829 Talks given by early-career environmental researchers and conservationists continued to be a highlight of the programme, sharing latest research and conservation projects. Approximately 100 events, 32 talks and 29 natural history education courses took place, with 350 course attendees.

An impressive array of new material has been made available through our website and social media, with the YouTube channel film views totalling 43,038 in the year. NHSN's combined social media following stood at 15,401. Of these, 9,751 were on Facebook and 3,965, Instagram 2,220 followers and YouTube has 2,134. LinkedIn is the newest platform for NHSN with 973 followers. This was an overall drop of 2,301 due to NHSN closing its account on X (formerly known as Twitter).

Our regional citizen science programme continued to grow with Gosforth's Wild Web project encouraging local people to notice, enjoy and share sightings. This year, over 300 people shared sightings of local wildlife, providing important information to help project nature.

Over 4,390 sightings of bees, ladybirds and orchids were recorded across the North East and at Gosforth Nature Reserve, captured over 2,448 sightings of everything from dragonflies to rare birds – including Parsley Water-dropwort, a rare plant not seen in the area since the mid-1800s!

In this period, 14,769 sightings were shared from urban Newcastle by over 150 local people as part of Gosforth's Wild Web, helping show the importance of the city's urban nature corridors. We were delighted to secure the support of the Reece Foundation to appoint a new Urban Naturalist to help engage local people and organisations in the protection of the urban nature corridor in line with the Ouse Burn Way Vision.

The North East Naturalist journal of 'Rivers of North East England', published the contributions of 25 local naturalist authors. NHSN's museum collection grew thanks to the donation of otter specimens by longstanding member, Bob Wilkin. The Dickinson Memorial Fund supported three projects; Hen Harrier tagging, a Swift project and production of a Pitmen Naturalists booklet.



# NATURAL HISTORY SOCIETY OF NORTHUMBRIA

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2025

---

#### Inspiring Young Naturalists

In line with our member's aspirations and local need, our work supporting young naturalists has further developed this year. Our focus is on young people aged 5 to 11, supporting 286 young people through NHSN's Young Naturalist Appeal, especially those who have fewer opportunities to experience nature, with money raised by donations and match funded by NHSN. We welcomed 482 school children to Gosforth Nature Reserve from 25 local schools, reaching another 490 children as part of Gosforth's Wild Web project. Inspiring young naturalists reflects our work with local children, which we have been doing for nearly one hundred and fifty years when NHSN managed the Hancock Museum.

The second NHSN Field Skills Programme was held in the spring and summer 2025, providing valuable training to 25 early-career naturalists and nurturing their skills in wildlife identification.

*"The Field Skills programme has been an amazing addition to my university studies and has given me the opportunity to get hugely valuable experience.."*  
2025 Field Skills Programme Participant

Increased student activities included working with the Newcastle University Student Union, and three student research projects supported. We were delighted to host two Student Naturalists, on long-term placements, who brought youthful enthusiasm and skills to the team. These placements provide valuable experience for early career conservationists, to improve their employment prospects in a challenging sector.



# NATURAL HISTORY SOCIETY OF NORTHUMBRIA

## TRUSTEES' REPORT (CONTINUED)

### *FOR THE YEAR ENDED 31 JULY 2025*

---

#### Gosforth Nature Reserve

Much progress was made towards the vision of maximising the potential of the nature reserve for people and wildlife in line with the site management plan (2021 – 2031). In an increasingly urban environment the nature reserve, situated within the strategic wildlife corridors of Newcastle and North Tyneside, is a sanctuary for wildlife and local residents.

The focus of activities here is to engage people to enjoy, understand and protect nature. The majority of work is undertaken by our enthusiastic, committed and skilled volunteers. We owe them all a huge thank you. They work in all weathers, not deterred by mud or biting insects!

Over 20 Volunteer Rangers welcome visitors and encourage wildlife sightings. Around 20 Conservation Volunteers carry out habitat management and repairs across the reserve. This was the third year of the Field Studies Room being open at the entrance to the nature reserve. This has transformed and increased school and group visits with access to indoor space and basic facilities. We were delighted to welcome staff teams from local environmental and community organisations to enjoy team away days, embracing the natural setting.

Approximately 20 enthusiastic, volunteer Education Rangers, supported by the Assistant Naturalists continued to develop the educational programme. Their hard work was recognised by the Learning Outside the Classroom accreditation.

*“The children really enjoyed their visit and loved getting the Young North East Naturalist booklet at home time. These were a lovely final addition to the trip.”*  
Teacher from Thomas Walling Primary School

This year NHSN was pleased to be part of the Newcastle Nature Networks project. This two-year project, led by Urban Green Newcastle, secured grant funding from the Species Survival Fund. This enabled additional tree and bulb planting to take place. A wetland habitat creation project was started to address pollution and flow issues of the Whitecroft Burn.

Land around the reserve continues to be urbanised, bringing ongoing challenges of water and air pollution. We were pleased to continue to be active with the Ouse Burn Sub-catchment Partnership. This group, chaired by the Tyne Rivers Trust, has brought valuable knowledge and skills to help us address these environmental challenges, especially regarding Whitecroft Burn pollution and flooding. NHSN led over 20 training sessions in field skills for the six other partner organisations: Urban Green Newcastle, Northumbria University, Northumberland Wildlife Trust, Scotswood Community Garden, Ouse Burn Farm and Ouse Burn Trust.

This year proved to be good for wildlife too, with favorites such as Otter, Kingfisher and Barn Owl delighting visitors, plus the first Marsh Tit spotted in several decades. Wildlife monitoring continued with student research projects on foxes, pollinator monitoring and bird song monitoring. Surveys were carried out with partners including the Environment Agency, Newcastle University and Tyne Rivers Trust.

#### Natural History Archive and Library Collections

The National Heritage Lottery Fund project Nature's Cure in Times of Need continued to engage new voices for North East nature, capturing stories of what nature means to local individuals. Through outreach working with local community groups new perspectives will be welcomed into the North East Nature Archive (NENA). Sessions were held with West End Refugee Service, Scotswood Community Garden This project is also strengthening our collaboration with NE Youth and Newcastle University.

*“Being part of this project has made a massive difference to me, way beyond the 4 sessions I've attended. I've learned to have so much more confidence in my art work, giving me the courage to be more confident in other areas of my life.”*  
Anonymous (Nature's Cure)

Thanks to the kind donations of members, the library and archive collections continued to grow. Committed volunteers continued to work with the archive and library collections, promoting them to a wider audience via events, blogs and social media. North East Nature Archive (NENA) volunteers shared skills and stories from the archive material and received training in a newly established NENA Forum.

---

# NATURAL HISTORY SOCIETY OF NORTHUMBRIA

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2025

---

#### Strengthening NHSN

To ensure that activities were member and volunteer focused, coffee and chat sessions and surveys welcomed feedback and discussion. NHSN benefits from the 1829 Forum of 18 – 30 year olds, bringing their lived experience as early career environmental researchers and practitioners. Volunteer trustees continued to improve governance, with a review of the skills audit for the Board. Our in-person AGM in January 2025, welcomed around 100 members to NHSN's home at 'the Hancock' to celebrate the year's achievements and opportunity for members to socialize.

In line with our aim of widening people's engagement and connection with nature, an Equality, Diversity and Inclusion Plan was progressed and the Equity Policy reviewed.

Prices of events and courses were benchmarked due to the increased costs of support. Membership subscription rates were increased in line with increased running costs.

Trustees continue to review and deliver governance improvements, including trustee succession planning. New trustees were appointed, bringing valuable engagement skills to NHSN. Three Hancock Forum meetings were held, enabling former trustees to continue to contribute to NHSN, network and keep in touch with the organisation's work.



# NATURAL HISTORY SOCIETY OF NORTHUMBRIA

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2025

---

#### Financial review

NHSN secures income from membership fees, donations, legacies, charitable activities, investment portfolio and grants. As well as the funding support already mentioned for specific initiatives, we were grateful to receive financial support from the Percy Hedley Charitable Trust and the National Lottery Heritage Fund.

The financial position for the period shows a total deficit of income over expenditure of £21,203 split between deficit £45,716 unrestricted and income £24,513 restricted funds. Included within unrestricted funds is the current year realised gain of £13,975 in respect of investment assets.

At the year end, reserves carried forward are: endowment funds of £54,332, restricted funds of £147,160 and unrestricted funds of £503,006.

The financial statements, which have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2019), conform to current statutory requirements and comply with the charity's governing documents.

#### Key Management Personnel

The trustees, have considered who are the Key Management Personnel (KMP) of the charity, as noted in the Reference and Administration section. Together with the board, these KMP are those in charge of directing and controlling, running and operating the activities of the charity on a day-to-day basis. The pay of the KMP is reviewed annually and normally increased in accordance with average earnings. Pay levels are set using this information together with the budget and forecast information, ensuring that the charity can afford any proposed increases. The trustees then agree any uplift to remuneration.

#### Policy on reserves

It is the policy of the charity to maintain free reserves at a level which equates to at least six months unrestricted expenditure, which would equate to £150,000 - £170,000. Free reserves are unrestricted funds, excluding those invested or tied up within fixed assets. This provides sufficient funds to cover management, administration and support costs and to ensure all on-going projects can continue.

The free reserves (including designated reserves) of the charity are currently £148,487 (2024: £163,982). The trustees are in the process this year of reducing our investments sufficiently to increase the level of free reserves to cover 6 months expenditure. NHSN holds investments of £340,775, whose interest provides the charity with core funding income. In addition, it provides security in the unlikely event that NHSN has to resume the management of the Great North Museum: Hancock and its collections, which it owns.

#### Investment policy and objectives

All investment transactions during the year under review have been carried out in accordance with the trustees' powers. The Investment Policy was updated by the trustees in March 2025. The portfolio was adjusted in light of environmental, social and governance considerations to better reflect NHSN's new organisational plan.

# NATURAL HISTORY SOCIETY OF NORTHUMBRIA

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2025

---

#### Plans for future periods

Our vision is nature in North East England is being restored using discoveries and action by a growing community of local nature enthusiasts and naturalists

Our focus across all NHSN future activities will be:

- North East Nature: Celebrating the region's natural history, and the natural history community of people and organisations
- Climate and biodiversity emergency: Raising awareness of the challenges and opportunities for all
- Everyone's a naturalist: Supporting people to notice and protect nature wherever they are and whatever their abilities and interest in natural history.

Specific highlights to look forward to in 2025-26 will be:

- Embedding Restoring North East Nature, NHSN's new plan 2025- 2028.
- Gosforth's Wild Web, engaging with local community groups, school children and residents to 'notice nature near you, around Newcastle'. NHSN is investing funds from its reserves to continue this important work
- Supporting the Reece Foundation's Ouse Burn Way vision, with increased public engagement and biological recording in the Newcastle and North Tyneside wildlife corridors, led by a senior role, Urban Naturalist.
- Completion of habitat and species conservation work at Gosforth Nature Reserve as part of the Newcastle Nature Networks project.
- Improving our indoor and outdoor programme of events, activities and courses, including the NHSN's Talks being accessible and appealing to a wider range of people
- Welcoming more and a wider range of educational groups to Gosforth Nature Reserve
- Strengthening our regional citizen science with a new project 'Ferns of the North East'
- Strengthening our approach to equity, diversity and inclusion across all our activities and increasing the number of young naturalists we nurture, in line with our member priorities.

It is thanks to the collective support of so many members, supporters, volunteers, trustees, funders, donors and staff, that NHSN has been able to engage with so many more people in 2024-25. We are in a strong position to strengthen and widen engagement for North East nature in 2025-26 and beyond.



# NATURAL HISTORY SOCIETY OF NORTHUMBRIA

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2025

---

#### Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

Signed by:  
  
.....  
Dr Gordon Port (Chair)  
**Trustee**

Date: 02 February 2026  
.....



# NATURAL HISTORY SOCIETY OF NORTHUMBRIA

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF NATURAL HISTORY SOCIETY OF NORTHUMBRIA

---

I report to the trustees on my examination of the financial statements of Natural History Society of Northumbria (the charity) for the year ended 31 July 2025.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.


I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Signed by:

  
A919E10F4B2841D...

**Simon Brown BA ACA DChA**

Azets Audit Services  
Bulman House  
Regent Centre  
Gosforth  
Newcastle Upon Tyne  
NE3 3LS

Dated: 02 February 2026  
.....

# NATURAL HISTORY SOCIETY OF NORTHUMBRIA

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 JULY 2025**

### Current financial year

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Total 2024 £
<b><u>Income and endowments from:</u></b>						
Donations and legacies	3	117,813	237,834	-	355,647	212,948
Charitable activities	4	70,821	6,274	-	77,095	64,408
Investments	5	13,973	-	-	13,973	14,503
Other income	6	607	-	-	607	790
<b>Total income</b>		<u>203,214</u>	<u>244,108</u>	<u>-</u>	<u>447,322</u>	<u>292,649</u>
<b><u>Expenditure on:</u></b>						
Raising funds	7	<u>58,245</u>	<u>49,203</u>	<u>-</u>	<u>107,448</u>	<u>92,004</u>
Charitable activities	8	<u>204,660</u>	<u>170,392</u>	<u>-</u>	<u>375,052</u>	<u>352,571</u>
<b>Total expenditure</b>		<u>262,905</u>	<u>219,595</u>	<u>-</u>	<u>482,500</u>	<u>444,575</u>
Net gains/(losses) on investments	13	<u>13,975</u>	<u>-</u>	<u>-</u>	<u>13,975</u>	<u>29,673</u>
<b>Net (outgoing)/incoming resources before transfers</b>		<u>(45,716)</u>	<u>24,513</u>	<u>-</u>	<u>(21,203)</u>	<u>(122,253)</u>
Gross transfers between funds		<u>(6,347)</u>	<u>6,347</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<u>(52,063)</u>	<u>30,860</u>	<u>-</u>	<u>(21,203)</u>	<u>(122,253)</u>
Fund balances at 1 August 2024		<u>555,069</u>	<u>116,300</u>	<u>54,332</u>	<u>725,701</u>	<u>847,954</u>
<b>Fund balances at 31 July 2025</b>		<u>503,006</u>	<u>147,160</u>	<u>54,332</u>	<u>704,498</u>	<u>725,701</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# NATURAL HISTORY SOCIETY OF NORTHUMBRIA

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 JULY 2025**

Prior financial year

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
<b><u>Income and endowments from:</u></b>					
Donations and legacies	3	132,754	80,194	-	212,948
Charitable activities	4	64,408	-	-	64,408
Investments	5	14,503	-	-	14,503
Other income	6	790	-	-	790
<b>Total income</b>		<u>212,455</u>	<u>80,194</u>	<u>-</u>	<u>292,649</u>
<b><u>Expenditure on:</u></b>					
Raising funds	7	<u>69,399</u>	<u>22,605</u>	<u>-</u>	<u>92,004</u>
Charitable activities	8	<u>259,539</u>	<u>93,032</u>	<u>-</u>	<u>352,571</u>
<b>Total expenditure</b>		<u>328,938</u>	<u>115,637</u>	<u>-</u>	<u>444,575</u>
Net gains/(losses) on investments	13	<u>29,673</u>	<u>-</u>	<u>-</u>	<u>29,673</u>
<b>Net (outgoing)/incoming resources before transfers</b>		<u>(86,810)</u>	<u>(35,443)</u>	<u>-</u>	<u>(122,253)</u>
Gross transfers between funds		<u>(26,057)</u>	<u>26,057</u>	<u>-</u>	<u>-</u>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<u>(112,867)</u>	<u>(9,386)</u>	<u>-</u>	<u>(122,253)</u>
Fund balances at 1 August 2023		<u>667,936</u>	<u>125,686</u>	<u>54,332</u>	<u>847,954</u>
<b>Fund balances at 31 July 2024</b>		<u><u>555,069</u></u>	<u><u>116,300</u></u>	<u><u>54,332</u></u>	<u><u>725,701</u></u>

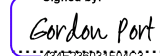
# NATURAL HISTORY SOCIETY OF NORTHUMBRIA

## STATEMENT OF FINANCIAL POSITION

AS AT 31 JULY 2025

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	15		163,109		185,984
Investments	16		340,775		371,246
			<u>503,884</u>		<u>557,230</u>
<b>Current assets</b>					
Debtors	17	62,458		10,269	
Cash at bank and in hand		158,875		174,991	
		<u>221,333</u>		<u>185,260</u>	
<b>Creditors: amounts falling due within one year</b>	18	<u>(20,719)</u>		<u>(16,789)</u>	
Net current assets			<u>200,614</u>		<u>168,471</u>
<b>Total assets less current liabilities</b>			<u>704,498</u>		<u>725,701</u>
<b>Capital funds</b>					
Endowment funds	21		54,332		54,332
<b>Income funds</b>					
Restricted funds	22		147,160		116,300
<u>Unrestricted funds - general</u>					
Designated funds	23	341,383		341,383	
General unrestricted funds		161,623		213,686	
			<u>503,006</u>		<u>555,069</u>
			<u>704,498</u>		<u>725,701</u>

The financial statements were approved by the Trustees on 02 February 2026

Signed by:  
  
 434E236D31F04C3.....  
 Dr Gordon Port (Chair)  
 Trustee

# NATURAL HISTORY SOCIETY OF NORTHUMBRIA

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 JULY 2025

---

#### 1 Accounting policies

##### Charity information

Natural History Society of Northumbria is a is constituted under the constitution of the society, originally dated 1961, as subsequently amended, most recently in 2024.

NHSN has been superseded since the set up of the CIO charity, Natural History of Society of Northumbria (Charity no.1204306).

The charity has merely changed its legal form from an unincorporated charitable trust to a CIO. It has therefore followed guidance in the Charity SORP under merger accounting. NHSN has presented comparative figures which relate to the unincorporated charity. All aspects of the new CIO mirror the Unincorporated charity.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention with investments held at market value. The principal accounting policies adopted are set out below.

On the 13th August 2024, The Natural History Society of Northumbria set up a new charity as a Charitable Incorporated Organisation transferring all funds to the new entity. The accounts have been prepared using merger accounting under FRS 102 Section 34 and charities statement of recommended practice.

The current period includes income and expenditure from both entities combined and the comparatives show the comparatives from the old entity. The previous entity was registered with the Charity Commission with the registration number 526770.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

The charity has a single permanent endowment fund which is made up from the capital donated by the living relatives to the Dickinson Memorial Fund. This capital is not to be utilised, but the income generated from it is allocated to the Dickinson Memorial Designated Income Fund. Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

# NATURAL HISTORY SOCIETY OF NORTHUMBRIA

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2025

---

#### 1 Accounting policies

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Annual subscriptions are due each year in advance with no refunds available from the date in which a member originally joined. The society recognises this income in full, once received at the later date of cleared bank or due date.

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. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Irrecoverable VAT is charged against the expenditure heading for which it was occurred.

Generating funds are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

# NATURAL HISTORY SOCIETY OF NORTHUMBRIA

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2025

#### 1 Accounting policies

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### 1.6 Tangible fixed assets

Individual fixed assets costing £500 or more are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Equipment	5-10 years straight line
Lake Lodge	50 years straight line
Hides	10 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Heritage assets

The charity holds heritage assets, which are tangible fixed assets of historical, artistic, scientific, technological, geophysical or environmental importance that are held to advance preservation and conservation objectives of the charity. Newly purchased heritage assets are capitalised and included at cost including any incidental expenses of acquisition and subsequently revalued, including those properties that are then let.

Where heritage assets were acquired in past accounting periods and not capitalised, it can be difficult or costly to attribute a cost of value to them. In such cases, these assets are excluded from the balance sheet if reliable cost information is not available and conventional valuation approaches lack sufficient reliability or significant costs are involved in the reconstruction or analysis of past accounting records or in valuation, which are onerous compared with the additional benefit derived by users of the accounts in assessing the trustees' stewardship of the assets.

The very long expected lives of heritage assets, due to their nature, value and need to be protected and preserved means that depreciation is not material and is, therefore, not provided.

#### 1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# NATURAL HISTORY SOCIETY OF NORTHUMBRIA

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2025

---

#### 1 Accounting policies

##### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

##### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Critical accounting estimates and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported.

Management have provided depreciation, prepayments, accruals and other cut-off adjustments. Whilst management believe that these estimates and judgements are accurate, there is every likelihood that they will not be exact.

These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

# NATURAL HISTORY SOCIETY OF NORTHUMBRIA

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2025

#### 3 Donations and legacies

	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	9,555	11,074	20,629	29,032	14,075	43,107
Legacies receivable	-	-	-	759	-	759
Grants from other charities	-	224,050	224,050	-	65,791	65,791
Membership fees	104,288	-	104,288	99,400	-	99,400
Donated goods and services	3,970	2,710	6,680	3,563	328	3,891
	<u>117,813</u>	<u>237,834</u>	<u>355,647</u>	<u>132,754</u>	<u>80,194</u>	<u>212,948</u>

# NATURAL HISTORY SOCIETY OF NORTHUMBRIA

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2025

#### 4 Charitable activities

	Courses	Publications	GPNR	Great North Museum Hancock	Total 2025	Total 2024
	2025	2025	2025	2025		
	£	£	£	£	£	£
Sales within charitable activities	<u>26,027</u>	<u>4,556</u>	<u>29,946</u>	<u>16,566</u>	<u>77,095</u>	<u>64,408</u>
<b>Analysis by fund</b>						
Unrestricted funds - general	26,027	4,556	23,672	16,566	70,821	64,408
Restricted funds	-	-	6,274	-	6,274	-
	<u>26,027</u>	<u>4,556</u>	<u>29,946</u>	<u>16,566</u>	<u>77,095</u>	<u>64,408</u>

#### For the year ended 31 July 2024

	Courses	Publications	GPNR	Great North Museum Hancock	Total 2024
	£	£	£	£	£
Sales within charitable activities	<u>25,684</u>	<u>2,886</u>	<u>19,832</u>	<u>16,006</u>	<u>64,408</u>

#### 5 Investments

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
UK equity dividends	12,411	12,266
Interest receivable	1,562	2,237
	<u>13,973</u>	<u>14,503</u>

# NATURAL HISTORY SOCIETY OF NORTHUMBRIA

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2025

**6 Other income**

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Other income	100	250
Rental income	507	540
	<u>607</u>	<u>790</u>

# NATURAL HISTORY SOCIETY OF NORTHUMBRIA

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2025

#### 7 Raising funds

	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £
<u>Fundraising and publicity</u>						
Insurance	1,384	8	1,392	1,371	-	1,371
General expenses	5,338	479	5,817	3,957	167	4,124
Office costs	2,814	470	3,284	3,453	2	3,455
Staff costs	40,688	43,213	83,901	46,080	22,436	68,516
Depreciation and impairment	4,815	5,033	9,848	11,384	-	11,384
	<u>55,039</u>	<u>49,203</u>	<u>104,242</u>	<u>66,245</u>	<u>22,605</u>	<u>88,850</u>
<u>Investment management</u>	3,206	-	3,206	3,154	-	3,154
	<u>58,245</u>	<u>49,203</u>	<u>107,448</u>	<u>69,399</u>	<u>22,605</u>	<u>92,004</u>

# NATURAL HISTORY SOCIETY OF NORTHUMBRIA

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2025

#### 8 Charitable activities

	2025 £	2024 £
Staff costs	167,805	137,033
Depreciation and impairment	19,697	22,769
Archive costs	5,101	1,554
Courses	11,455	11,448
Gosforth Nature Reserve	26,190	47,545
Library costs	385	493
Transactions	35,040	27,911
Partnership and consultancy costs	25,456	34,021
Conservation and research	1,667	762
Events expenditure	5,763	1,981
Marketing and publicity	2,162	6,632
Staff and volunteer expenses	9,884	6,777
Premises	2,785	2,741
Communications and IT	6,568	6,914
General expenses	11,634	8,248
	<u>331,592</u>	<u>316,829</u>
Share of support costs (see note 9)	37,820	29,618
Share of governance costs (see note 9)	5,640	6,124
	<u>375,052</u>	<u>352,571</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	204,660	259,539
Restricted funds	170,392	93,032
	<u>375,052</u>	<u>352,571</u>

# NATURAL HISTORY SOCIETY OF NORTHUMBRIA

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2025

#### 9 Support costs

	Support costs £	Governance costs £	2025 £	Support costs £	Governance costs £	2024 £
Staff costs	27,967	-	27,967	22,839	-	22,839
Depreciation	3,283	-	3,283	3,795	-	3,795
Premises	464	-	464	457	-	457
Communications and IT	1,095	-	1,095	1,152	-	1,152
General office	5,011	-	5,011	2,339	-	2,339
Independent examination fees	-	5,640	5,640	-	5,160	5,160
	<u>37,820</u>	<u>5,640</u>	<u>43,460</u>	<u>30,582</u>	<u>5,160</u>	<u>35,742</u>
Analysed between						
Charitable activities	<u>37,820</u>	<u>5,640</u>	<u>43,460</u>	<u>29,618</u>	<u>6,124</u>	<u>35,742</u>

The charity allocates costs direct to activities as far as possible, then identifies the remaining costs of its support functions. It then identifies those costs which relate to the governance function. Having identified the governance costs, the remaining support costs together with governance costs are apportioned between the key charitable activities undertaken. The charity has therefore split staff costs, premises costs, communications and IT costs, general office costs and depreciation accordingly with 30% of the costs allocated against raising funds, 60% identified as direct and the residual 10% being support. Furthermore, accountancy and legal fees are 100% charged to governance.

Governance costs includes payments to the independent examination of £4,700 (2024- £4,500) for independent examination fees.

#### 10 Independent examiner remuneration

Fees payable to the charity's independent examiner:	2025 £	2024 £
Examination of the financial statements	<u>5,640</u>	<u>5,160</u>

#### 11 Trustees

Trustee Sammy Mason received £3,150 (2024 £900) in the year for the independent evaluation for Gosforth's Wild Web project.

No other Trustees received any remuneration or benefits from the charity during the year.

# NATURAL HISTORY SOCIETY OF NORTHUMBRIA

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2025

#### 12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	10	8

#### Employment costs

	2025 £	2024 £
Wages and salaries	267,592	220,689
Other pension costs	12,081	7,699
	<u>279,673</u>	<u>228,388</u>

There were no employees whose annual remuneration was more than £60,000.

The total employee benefits of the key management personnel of the charity were £57,893 (2024: £57,360)

#### 13 Net gains/(losses) on investments

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Gain/(loss) on sale of investments	<u>13,975</u>	<u>29,673</u>

#### 14 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 objects.

# NATURAL HISTORY SOCIETY OF NORTHUMBRIA

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2025

#### 15 Tangible fixed assets

	Equipment £	Lake Lodge £	Hides £	Total £
<b>Cost</b>				
At 1 August 2024	52,087	45,389	292,280	389,756
Additions	1,159	-	8,794	9,953
At 31 July 2025	53,246	45,389	301,074	399,709
<b>Depreciation and impairment</b>				
At 1 August 2024	48,973	30,004	124,795	203,772
Depreciation charged in the year	1,761	5,151	25,916	32,828
At 31 July 2025	50,734	35,155	150,711	236,600
<b>Carrying amount</b>				
At 31 July 2025	2,512	10,234	150,363	163,109
At 31 July 2024	3,114	15,385	167,485	185,984

#### 16 Fixed asset investments

	Listed investments £
<b>Cost or valuation</b>	
At 1 August 2024	371,246
Additions	49,522
Valuation changes	8,796
Disposals	(88,789)
At 31 July 2025	340,775
<b>Carrying amount</b>	
At 31 July 2025	340,775
At 31 July 2024	371,246

# NATURAL HISTORY SOCIETY OF NORTHUMBRIA

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

### 16 Fixed asset investments

All investments shown above are held at valuation.

The aggregate market value of listed investments is £340,775 (2024: £371,245).

Financial assets are held at fair value.

Realised gains and losses are calculated based on the market value brought forward plus any additions in the year.

The Trustees believe that the carrying value of the investments is supported by their underlying net assets.

The investment portfolio includes the following holdings which represent more than 5% of the market value of the portfolio:

UBS Fund Solutions MSCI - 6.8% (2024: 5.9%)  
 Vanguard Investment Series PLC UK Govt Bond - 6.5% (2024: 6.3%)  
 Robeco Capital Growth Funds GBP INC - 5.2% (2024: 6.1%)  
 Brown Advisory Funds US - 6.9% (2024: 5.8%)  
 Vanguard Investment Series PLC US Govt Bond - 5.2% (2024: <5%)  
 Ishares Physical Metals Gold ETC USD - 5.3% (2024: <5%)

All investments are listed on a recognised stock exchange.

The historical cost of such investments is £304,397 (2024: £333,521).

### 17 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	621	722
Other debtors	3,850	-
Prepayments and accrued income	57,987	9,547
	<u>62,458</u>	<u>10,269</u>

### 18 Creditors: amounts falling due within one year

		2025	2024
	Notes	£	£
Other taxation and social security		-	3,759
Deferred income	19	150	120
Trade creditors		7,666	2,024
Accruals		12,903	10,886
		<u>20,719</u>	<u>16,789</u>

# NATURAL HISTORY SOCIETY OF NORTHUMBRIA

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2025

#### 19 Deferred income

	2025 £	2024 £
Other deferred income	150	120

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	150	120
Movements in the year:		
Deferred income at 1 August 2024	120	400
Released from previous periods	(120)	(400)
Resources deferred in the year	150	120
Deferred income at 31 July 2025	150	120

#### 20 Retirement benefit schemes

##### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £12,081 (2024 - £7,699).

The amount outstanding at the year end was £1,965 (2024; £1,007)

# NATURAL HISTORY SOCIETY OF NORTHUMBRIA

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2025

#### 21 Endowment funds

Endowment funds represent assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income.

	Movement in funds		Movement in funds		
	Balance at 1 August 2023 £	Incoming resources £	Balance at 1 August 2024 £	Incoming resources £	Balance at 31 July 2025 £
<b>Permanent endowments</b>					
Endowment Fund	54,332	-	54,332	-	54,332
	<u>54,332</u>	<u>-</u>	<u>54,332</u>	<u>-</u>	<u>54,332</u>
	<u><u>54,332</u></u>	<u><u>-</u></u>	<u><u>54,332</u></u>	<u><u>-</u></u>	<u><u>54,332</u></u>

The Permanent Endowment fund, the Dickinson Memorial Fund, was established in 2007 by the trustees to create a permanent visible memorial to a great supporter of the society. It was decided that all past and future gifts from the relatives of Tony Dickinson and the applied gift aid should be added to this fund. The income generated is to be designated to the Dickinson Memorial Income Fund and expenditure offset for projects agreed at the discretion of the trustees.

All expendable endowments are included in designated funds.

# NATURAL HISTORY SOCIETY OF NORTHUMBRIA

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2025

#### 22 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 August 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 August 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 July 2025 £
Heritage Emergency Grant	15,025	-	-	(2,582)	12,443	-	(2,582)	-	9,861
North East Local Enterprise Partnership	113,564	-	-	(14,196)	99,368	-	(14,196)	-	85,172
John Spedan Lewis Foundation	1,300	5,990	(2,180)	(5,110)	-	-	(968)	968	-
Nature's Cure	(4,203)	18,922	(33,046)	18,327	-	56,408	(57,506)	1,098	-
Young North East Naturalists	-	75	(1,157)	1,082	-	5,179	(3,954)	-	1,225
Reece Foundation	-	-	(371)	371	-	32,150	(32,865)	715	-
Gosforth Wild Web	-	36,127	(63,901)	27,774	-	123,580	(79,935)	-	43,645
Species Survival Fund	-	-	(391)	391	-	20,896	(24,462)	3,566	-
Percy Hedley Foundation	-	1,000	-	-	1,000	-	-	-	1,000
Tony Tynan Donation	-	13,000	(9,511)	-	3,489	875	(3,127)	-	1,237
Whitehouse Farm Planning Obligations	-	5,080	(5,080)	-	-	-	-	-	-
Sand Martin	-	-	-	-	-	5,000	-	-	5,000
Lantern Fund	-	-	-	-	-	20	-	-	20
	<u>125,686</u>	<u>80,194</u>	<u>(115,637)</u>	<u>26,057</u>	<u>116,300</u>	<u>244,108</u>	<u>(219,595)</u>	<u>6,347</u>	<u>147,160</u>

# NATURAL HISTORY SOCIETY OF NORTHUMBRIA

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### *FOR THE YEAR ENDED 31 JULY 2025*

---

#### **22 Restricted funds**

- Heritage Emergency Grant - A restricted fund consisting of a grant from the National Lottery Heritage Fund to support activities in response to the Covid 19 pandemic.
- North East Local Enterprise Partnership - a restricted fund to construct the Field Studies Room at Gosforth Nature Reserve
- John Spedan Lewis Foundation - A restricted fund consisting of a grant to fund repairs to the bird ringing hut and boardwalk at Gosforth Nature Reserve to ensure the continuation of ornithological research and study.
- Nature's Cure in Times of Need; New Voices for North East Nature a restricted fund consisting of a grant from the National Lottery Heritage Fund for a three year project
- Community Foundation - A grant to deliver environmental activities 'Plan A for North East Nature' project.
- National Lottery Heritage Fund - A restricted fund consisting of a grant to deliver the 'How to be a Young North East Naturalist' project.
- Reece Foundation - a restricted fund consisting of a grant from the Reece Foundation to employ an Urban Naturalist for three years.
- Gosforth Wild Web -a restricted fund consisting of a grant from the National Lottery Heritage Fund for a two year project Gosforth's Wild Web.
- Species Survival Fund - a restricted fund consisting of a grant from the National Lottery Heritage Fund for a two year project funding habitat and species work at Gosforth Nature Reserve.
- Percy Hedley Foundation - a donation towards charity costs.
- Tony Tynan Donation - a donation towards agreed activities of opportunities for young people and construction of a tern platform and IT equipment at Gosforth Nature Reserve.
- Whitehouse Farm Planning Obligations - a restricted fund of planning obligations from the Bellway Whitehouse Farm development for site improvements at Gosforth Nature Reserve.

#### Transfers

During the year the company transferred £6,348 from unrestricted funds into restricted funds in order to bring their balance to nil.

# NATURAL HISTORY SOCIETY OF NORTHUMBRIA

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2025

#### 23 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds							
	Balance at 1 August 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 August 2024 £	Resources expended £	Transfers £	Balance at 31 July 2025 £
James Alder Memorial Fund	1,763	-	-	-	1,763	-	-	1,763
Dickinson Memorial Income Fund	-	-	(1,650)	1,650	-	(1,895)	1,895	-
Maintenance Fund	1,470	-	-	-	1,470	-	-	1,470
TB Short Memorial Fund	184,786	-	-	-	184,786	-	-	184,786
Grace Hickling Memorial Fund	149,382	-	-	-	149,382	-	-	149,382
Life Membership Fund	4,463	-	-	(481)	3,982	-	-	3,982
Young Naturalists Fund	-	6,030	(812)	(5,218)	-	-	-	-
	<u>341,864</u>	<u>6,030</u>	<u>(2,462)</u>	<u>(4,049)</u>	<u>341,383</u>	<u>(1,895)</u>	<u>1,895</u>	<u>341,383</u>

- James Alder Memorial Fund is for the publication of a new history of the Society.
- Dickinson Memorial Capital Fund was created from a capital donation from living relatives. The capital may not be utilised but income generated is credited to the designated income fund.
- Maintenance Fund has been established by the trustees to pay for the maintenance of any society assets.
- Life Membership Fund - The Life Members Fund consists of amounts received in payment of life subscriptions and they are released to unrestricted funds over a period of 20 years in equal annual instalments.
- Young Naturalists Fund - The Young Naturalists Fund, set up in 2018, is to enable young people to experience nature for the first time and to support young naturalists. The funds have been designated by the trustees.

Included within unrestricted funds are the TB Short Memorial Fund and the Grace Hickling Memorial Fund, both of which are Expendable Endowment Funds. The funds were created from legacies and are invested in accordance with the Trustee Investment Acts and are subject only to expenditure for special projects. These funds are classified as Expendable endowments.

# NATURAL HISTORY SOCIETY OF NORTHUMBRIA

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2025

#### 24 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total Unrestricted funds 2025 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £	
Fund balances at 31 July 2025 are represented by:								
Tangible assets	68,076	95,033	-	163,109	74,173	111,811	-	185,984
Investments	286,443	-	54,332	340,775	316,914	-	54,332	371,246
Current assets/(liabilities)	148,487	52,127	-	200,614	163,982	4,489	-	168,471
	<u>503,006</u>	<u>147,160</u>	<u>54,332</u>	<u>704,498</u>	<u>555,069</u>	<u>116,300</u>	<u>54,332</u>	<u>725,701</u>

# NATURAL HISTORY SOCIETY OF NORTHUMBRIA

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 JULY 2025

---

#### 25 Related party transactions

##### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Aggregate compensation	57,893	57,360
	<u>57,893</u>	<u>57,360</u>

During the year the charity received £96 income (2024: £210) and £8 expenditure (2024 £Nil) from Land of Oak & Iron Trust which is a related party by virtue of a mutual trustee.

**NATURAL HISTORY SOCIETY OF NORTHUMBRIA**

England & Wales - Charity number 1204306

---

# Accounts

---

# **Annual Return for Natural History Society of Northumbria**

**Year ending 31 July 2024**

**Registered Charity Number 1204306**

This charity Natural History Society of Northumbria (NHSN) was formed as a CIO from 1.8.24, taking over from NHSN Registered Charity Number 526770.

## **The Trustees Report**

No work undertaken by NHSN in year ending 31 July 2024 as the CIO existed in name only, with the original charity (526770) operating as normal until 31 July 2024, for which a separate annual return has been made.

## **Annual Accounts**

No expenditure and no income was made in this year.

Only funds held was £1,000 in current account.