

THE NORTHERN CERAMIC SOCIETY

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2022

CHARITY NO: 287630



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THE NORTHERN CERAMIC SOCIETY

Annual Report of the Trustees For the Year Ended 30 September 2022

This report has been prepared in accordance with the Charity Commission's publication "Financial Reporting Standard 102 ("FRS 102") and "Update Bulletin 1", applicable to reporting periods beginning on or after 1st January 2016".

SECTION 1: REFERENCE & ADMINISTRATIVE INFORMATION

Charity Name: The Northern Ceramic Society (also known as the NCS)

Registered Charity Number: 287630

Charity's Principal Address:

The Treasurer; 2 Petton Hall, Burlton, Shropshire, SY4 5TH

Bankers:

HSBC Bank plc, 5 Great Underback, Stockport, Cheshire, SK1 1LH

Virgin Money plc, Jubilee House, Gosforth, Newcastle upon Tyne, NE3 4PL

Independent Examiner:

Peter Rodwell, Solihull, West Midlands

Trustees: see Section 2 below

Financial Year: 1 October 2021 to 30 September 2022

SECTION 2: STRUCTURE, GOVERNANCE & MANAGEMENT

The Charity is an unincorporated association, governed by the current Rules of The Northern Ceramic Society ('The Rules'), which were revised and adopted unanimously at the Annual General Meeting held on 1 June 2019.

The Trustees of the Charity are its Management Committee, elected or appointed under The Rules, and comprise five elected Officers and six elected ordinary members. In addition, the Editors for the time being of the Society's Journal and Newsletter respectively, who are appointed by the Management Committee, are also ex-officio members of the Management Committee, and thus also Trustees of the Charity.

The following persons served as Trustees throughout the financial year and are the Trustees at the date of this report, having been appointed at a previous Annual General Meeting and reappointed at the Annual General Meeting on 21 June 2022, or co-opted to fill a vacancy.

Elected Officers		Elected Members
Chairman	Patricia Halfpenny (to 21 May 2022) Rachel Conroy (from 21 May 2022)	
Secretary	Deborah Skinner	
Treasurer	Brian Allaker	Nicola Scott
Membership Secretary	Jessica Davies	Rachel Conroy (to 21 May 2022)
Appointed Officers		Miranda Goodby
Journal Editor	Peter Hyland (to January 2022) David Barker (from January 2022)	Gaye Blake-Roberts
Joint Newsletter Editors	Clare & Alan Walker	Julie Edwards (to 21 May 2022)
		Rod Jellicoe (from 21 May 2022)

The Charity has no employees and its Officers, as and when authorised by the Management Committee, act to administer the charity. In their administrative capacity, they are reimbursed their expenses, as detailed in Note 6 to the Financial Statements. None of the Trustees, nor any people connected with them, receive any remuneration. All trustees are subscribing members of the Society, but none receive any benefits from the Society other than those benefits which are available to all other members.

The Charity is not subject to a statutory audit, (as defined in Section 144 of The Charities Act 2011), and accordingly the Trustees wish to clarify that they interpret the word “Audited” contained in Section 6a of The Rules as meaning “subject to Independent Examination as required by Section 145 of the Charities Act 2011 and described in CC31 & CC32 - Independent Examination of Charity Accounts”.

The trustees have adopted a policy of Accrual Accounting and have documented their Customs and Practices for controlling expenditure.

The Presidency was vacant until Paul Atterbury was appointed at the AGM on 21 May 2022. Patricia Halfpenny was appointed Vice President for a period of 3 years at the same AGM.

The Charity’s website is: www.northernceramicsociety.org

The Charity has no formal subcommittees.

SECTION 3: OBJECTIVES

The Objectives of the Charity, as defined in section 2 of The Rules, are:

- 2.1 The objects of the Society shall be the advancement of the education of the public in the study of the manufacture of ceramics and the history of the ceramics industry.
- 2.2 In furtherance of this purpose but not otherwise the Society may-
 - 2.2.1 promote research into such history and manufactures;
 - 2.2.2 publish such material relating thereto as the Committee of the Society (‘the Committee’) may deem appropriate;
 - 2.2.3 hold lectures, events and exhibitions about ceramics and the history of the ceramics industry, whether alone or in conjunction with other organisations;
 - 2.2.4 exchange and disseminate relevant information;
 - 2.2.5 finance in whole or part the activity or publication of any other non-commercial organisation involved in ceramic research or display provided that expenditure under this sub-clause shall not exceed in one subscription year 15% of the Society’s last published reserves without the authorisation of the Society in General Meeting.

SECTION 4: ACTIVITIES & ACHIEVEMENTS

Regular Publications

During the year, the Society published three Newsletter numbers 202–204 comprising 76, 72, and 80 A5 pages respectively, in total 228 pages (compared with 216 pages in 2020-21), but there was no Journal produced, the Exhibition Catalogue being distributed in its place.

Meetings

Attendance at meetings has been extremely good post-Covid. October saw the re-scheduled 2021 AGM at Keele University with guest Godden Lecturer Prof Timothy Wilson. November’s planned meeting at Temple Newsam. Leeds was postponed due to snow and took place successfully in April. The regular Liverpool meeting at the Walker in February was hosted and featured presentations by NML staff. A second Keele meeting in March featured presentations about Wedgwood and Derby artist Leonard Lead. The AGM 2022 was scheduled in May as normal, held at the Potteries Museum where Godden Lecturer Eric Knowles gave an impassioned address in support of the City’s Museum Service and it’s ceramic curators, threatened with redundancy. The public lecture was attended by over 80 members and about 75 further attendees including the Lord Mayor and Councillors. Online events via Zoom continued with a Winter series of three, featuring US speakers Angelika R. Kuettner and Susan Webber & Earl Martin and UK speaker Steven Dixon. The August 2022 Summer Visit to Waddesdon Manor saw 15 members hosted by Mia Jackson at one of the National Trust’s most spectacular properties.

E-News

As the world began to open when the Covid pandemic declined, the NCS continued to keep in touch with members through E-News emailed between our regular Newsletter publications. Between September 2021-22 we sent out 16 emails with E-News, notices of Zoom lectures and seminar announcements etc. If any member is not receiving the E-News, they should send their email details which will be added to the mailing list.

Seminar and Summer School

While the Winter Weekend was cancelled in 2022 because of a national increase in covid infections, by summer 2022 we were able to hold Summer School. We returned to Chester University and our intrepid members overcame rail strikes and other unforeseen challenges to attend a most successful seminar. We hope this success will be repeated in future years.

Website

The NCS website continues to grow and change to meet members’ needs. As promised last year, we have added a new members’ section which can only be accessed as a benefit of membership. Resources that have been added include, galleries of porcelain, a detailed diamond registration search, and updated captions for useful pottery directories. Other resources available to all users include an updated “a Dealers List” which is an extensive list of “China-men”, their customers and associates in 17th, 18th and 19th Century Britain, and a gallery of chrysanthemum pad-marked stoneware. All these resources are updatable, and we encourage members’ contributions.

Public Benefit

The Trustees believe that this charity meets the public benefit requirement of the Charities Act 2011 in three different ways: (1) its publications are available to the public through the copyright libraries and at the libraries of over 30 institutional members; (2) the Society offers bursaries for its residential events for the benefit of those who are unable to afford to attend; (3) visitors are welcome at all lecture meetings, though for security reasons at most meetings they are required to give advance notice of their intention to attend to the Secretary; however, we are specifically advertising some lecture meetings as open meetings without prior notice of attendance. The Society also actively promotes its relationships with museums that have significant ceramic collections. The Society’s Newsletters include a regular feature of ‘Museum News’ to which all relevant museums are invited to send contributions to publicise their forthcoming programmes. The archive of the Society’s late President, Dr Geoffrey Godden, which he gave to the Society, continues to be publicly available at Stoke City Archives subject to their usual arrangements for public access.

Membership

On 30th September 2022, there were 483 memberships including dual and institutional memberships. This is down 4 from 487 in 2021. This figure includes organisations who receive publications but do not pay a membership subscription and a few members who joined late in the year and whose memberships will roll on to the following year, or who have informed us that they would not be renewing in the forthcoming year. 37 new members joined the society, 41 members resigned, died, or did not renew and could not be contacted.

82 of the subscriptions are overseas memberships: this represents a slight increase in the proportion of overseas members.

USA & Canada	59
Australia & New Zealand	13
Europe	9
Japan	1
UK	401

SECTION 5: FINANCIAL REVIEW

Year ended 30 September 2022

The attached financial statements show the current state of finances. The Trustees consider the situation to be financially sound.

During the year under review, the ordinary activities of the Society, i.e., meeting costs, administration costs and the production of the Newsletters, resulted in a surplus of £8,800 due to the 2022 Journal being replaced by the Exhibition Catalogue which was funded through the Blakey Bequest. However, this was still an unusual year with few meetings and costs were superficially low. In the year under review, the Summer School resulted in a surplus of £2500 being due to cautious budgeting and more delegates than anticipated. We continue to receive a small income from the Godden Copyright Bequest and pay for any website enhancement from the Blakey Bequest.

The Society recorded an overall surplus of £5,624. This was mainly due to the Summer School surplus, larger donations being received and the Exhibition Catalogue production costing less than previous Journals. The Statement of the Financial Activities on the next page gives details on the year's income and expenditure.

This again was an unusual year, and the surplus is unlikely to be repeated without the reviews mentioned under Section 6. The AGM held on 21 May 2022 passed an increase to the membership subscriptions for the 2022/2023 year starting on 1st October 2022.

Reserves Policy

After a significant reduction in the Society's reserves during the last three years, the trustees consider that the current level of reserves is appropriate, prudent, and necessary to be able to respond to appropriate opportunities to fund future projects to promote the Society's charitable objectives, and they are actively looking for such opportunities.

SECTION 6: FUTURE PLANS

The Trustees continue to plan the Society's activities along the pattern which has been successful in recent years, namely, (1) publication of Newsletters and a Journal when appropriate, usually annually, (2) regular lecture meetings and (3) residential seminars, normally two held annually. Within the ongoing challenging financial climate, the Trustees will be looking to review our residential programme and print publications, to ensure that they are both sustainable and retain high quality.

On behalf of the Trustees

Rachel Conroy (Chairman)

Brian Allaker (Treasurer)

March 2023

**Statement of Financial Activities
For the Year Ended 30 September 2022**

		2020-2021		2019-20	
	Notes	£	£	£	£
INCOMING RESOURCES					
Voluntary Income :	2				
Subscriptions		15,935		15,741	
Gift Aid Tax Reclaimed		2,539		2,431	
Godden Copyright		173		420	
Sundry Donations		<u>1,229</u>		<u>269</u>	
			19,876		18,861
Investment Income :	3				
Bank Interest			133		172
Refund of Foreign Cheque Fees					34
Income from Charitable Activities :	4				
Publication Sales		1,419		550	
Residential Events		16,218		0	
Special Event Donations		853		120	
Mailing fees		<u>0</u>		<u>0</u>	
			18,490		670
Total Incoming Resources :		<u>38,499</u>		<u>19,737</u>	
RESOURCES EXPENDED					
Costs of Generating Voluntary Income :					
Website Maintenance			481		517
Website Enhancement			0		0
Costs of Charitable Activities:	4				
Printed Publications		8,784		18,890	
Residential Events		13,708		0	
Meetings and Events		1,904		240	
Donations to Museums		0		0	
Office Support Costs		1,305		784	
2022 Exhibition		<u>6,266</u>		<u>175</u>	
			31,967		20,089
Governance Costs:	5				
Committee Expenses		144		144	
Bank Fees		84			
Printing Annual Report		<u>302</u>		<u>298</u>	
			530		442
Total Resources Expended		<u>32,978</u>		<u>21,048</u>	
Net Income/(Expenditure) for the Year			5,521		(1,311)
Fund Balance Brought Forward			45,715		47,026
Fund Balance Carried Forward			<u>51,236</u>		<u>45,715</u>

Balance Sheet
as of 30 September 2022

		2022		2021	
	Notes	£	£	£	£
Fixed Assets					
Tangible Assets					
Computer Equipment Cost		4,539		4,539	
less Depreciation		<u>4,539</u>		<u>4,539</u>	
	7		0		0
Current Assets					
Debtors	8	44		57	
Cash in Virgin Money Notice Account		42,418		42,276	
Cash in Virgin Money Deposit Accounts		4,225		4,220	
Cash in Bank & PayPal Current Accounts		<u>22,697</u>		<u>2,645</u>	
		69,384		49,199	
Current Liabilities					
Creditors	9	<u>18,148</u>		<u>3,484</u>	
Net Current Assets			<u>51,236</u>		<u>45,715</u>
Net Assets			<u>51,236</u>		<u>45,715</u>
Represented by:					
Designated Funds	10	11,349		17,615	
Unrestricted Funds		<u>39,887</u>		<u>28,100</u>	
Total Funds		<u>51,236</u>		<u>45,715</u>	

The notes on pages 8 to 11 form part of the financial statements

The Financial Statements on pages 6 to 11 were approved by the trustees and signed on their behalf by:

Rachel Conroy (Chairman)

Brian Allaker (Treasurer)

March 2023

**Notes to the Financial Statements
For the Year Ended 30 September 2022**

1. ACCOUNTING POLICIES

(a) Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards for accrual accounting, and with the Charity Commission's publication "Financial Reporting Standard 102 ("FRS 102") and "Update Bulletin 1"". There are two exceptions to the SORP in the timing of the reporting of income and expenditure in the Statement of Financial Affairs, namely, (i) subscriptions are reported in the financial year to which they relate, and (ii) deposits and prepayments for residential events are reported in the financial year in which the events take place. The effects of this policy can be seen in the analysis of the relevant balance sheet items in Notes 8 and 9 below.

(b) Depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer, Video and Audio Equipment : 33⅓% of cost

2. VOLUNTARY INCOME

(a) Subscriptions

Members of the Society pay an annual subscription. All subscriptions are received in £ sterling.

(b) Donations

Donations include occasional donations from members of the public, Society members, or other bodies.

3. INVESTMENT INCOME

Investment income comprises interest on bank deposit accounts, namely, the Society's two deposit accounts with Virgin Money.

4. CHARITABLE ACTIVITIES

(a) Publications

The Society publishes its own educational publications in accordance with the aims of the Society, which are either primarily for distribution free of charge to the Society's registered subscribers, and/or are for sale to the general public. The total cost of production, (including the Editor's costs), and the initial distribution costs of any publication, are charged to the year of production. These costs are treated as **Costs of Charitable Activities**. Any copies of publications that remain undistributed or unsold at the end of a financial year are retained by the Society for sale, or for further free distribution. These copies are valued at zero and are not accounted for as assets. The income from the sale of publications is accounted for as **Income from Charitable Activities** in the year in which they are sold.

**Notes to the Financial Statements
For the Year Ended 30 September 2022**

(b) Residential Events

From time to time, the Society may organise residential events such as a weekend seminar or Summer School. Such events are accounted for as charitable activities as they comprise primary purpose trading. The income from residential events is accounted for as **Income from Charitable Activities**, and the costs of organising such events is accounted for as **Costs of Charitable Activities**.

(c) Meetings and Other Events

The costs of lecture meetings and other educational events run by the Society are accounted for as **Costs of Charitable Activities**. Speakers at these meetings may claim reimbursement of direct expenses, but no fees are paid. The regular scheduled meetings of the Society are free of charge to members and their guests. From time to time, the Society holds one-day events in addition to this regular programme, and extra costs are incurred. Those attending are asked to contribute towards defraying these costs. Such contributions are treated as **Income from Charitable Activities**, under the heading of “special event donations”. Residential events are accounted for separately as described in Note 4 (b) above.

(d) Donations Made

Under Rule 2(v), the Society may make donations to other non-commercial organisations involved in ceramic display or research, subject to financial limits. Such donations are accounted for as **Costs of Charitable Activities**.

(e) 3rd Party Mailings

From time to time, the Society may include in its mailings to members leaflets from 3rd parties promoting publications and events relating to the charitable objectives of the Society. Income received for this service is accounted for as **Income from Charitable Activities**. The costs associated with the handling of these leaflets are accounted for as **Costs of Charitable Activities**.

(f) Support Costs

The Society is managed and run by a voluntary, unpaid committee. Each committee member can be reimbursed for the direct cost of office supplies, printing, postage and telecom usage that are used exclusively to carry out their duties on behalf of the Society. These reimbursements are made against expense claims. Such expenditure, and other stationery bought directly by the Society solely for its charitable activities, is accounted for as **Costs of Charitable Activities**.

(g) Depreciation

The fixed assets owned by the Society are used exclusively for the charitable objectives of the Society, and their depreciation is accounted for as **Costs of Charitable Activities**.

5. GOVERNANCE COSTS

Committee Expenses comprise costs of room hire for committee meetings and reimbursed direct costs of attending committee meetings and the AGM, which committee members may claim.

Notes to the Financial Statements
For the Year Ended 30 September 2022

6. REIMBURSEMENT OF TRUSTEES' EXPENSES

During the year, no expenses were reimbursed to Trustees of the Charity. Further explanations of the types of expenses are given elsewhere in these Notes.

Type of Expense	Value £	No.of Trustees Claiming
Travel to committee meeting	0	0

7. TANGIBLE FIXED ASSETS

Fixed assets comprise computer hardware and software for use by the Editors of the Society's Journal and Newsletter and video and audio equipment for use at meetings. All are depreciated and written off over 3 years. Movements in fixed assets during the year are shown in the following table:

Cost of Fixed Assets	This year £	Last year £
Balance at 30 September 2021	4,539	4,539
Acquisitions	<u>0</u>	<u>0</u>
	4,539	4,539
less Disposals	<u>0</u>	<u>0</u>
Balance at 30 September 2022	<u>4,539</u>	<u>4,539</u>
 Depreciation		
Balance at 30 September 2021	4,539	4,402
Depreciation charged this year	<u>0</u>	<u>137</u>
	4,539	4,539
less Depreciation on Disposals	<u>0</u>	<u>0</u>
Balance at 30 September 2022	<u>4,539</u>	<u>4,539</u>
 Net Book Value at 30 September 2022	<u>0</u>	<u>0</u>

**Notes to the Financial Statements
For the Year Ended 30 September 2022**

8. DEBTORS AND PREPAYMENTS

Amounts falling due within one year	This year £	Last year £
Debtors - Membership Subscriptions		
Debtors - Accrued Interest (Virgin Money)	44	57
Mailing Fees	0	0
Prepayments - re. Seminars	0	0
Total	<u>44</u>	<u>57</u>

9. CREDITORS AND ACCRUALS

Amounts falling due within one year	This year £	Last year £
Trade creditors	13,758	0
Deferred income - Subscriptions paid in advance	4,390	3,484
Deferred income - Seminar Deposits paid in advance	0	0
Total	<u>18,148</u>	<u>3,484</u>

10. HAROLD BLAKEY BEQUEST FUND

	Debit £	Credit £
Transport of Collection	2,400	
Auction Result After Commission		24,852
Further Income from Non-Sale Items		230
Redevelopment of the Society's Website	4,062	
Winter Seminar 2016 Bursaries	505	
Summer Seminar 2019 Bursary	325	
2022 Exhibition Flyer 21/04/21	175	
2022 Exhibition Expenses PMAG	300	
2022 Exhibition Catalogue 20/06/22	<u>5966</u>	
	13,733	25,082
Available Balance		<u>11,349</u>

**Independent Examiner's Report to the Trustees of
The Northern Ceramic Society
For the Year Ended 30 September 2022**

Awaiting appointment of examiner.

I report to the trustees on my examination of the accounts of The Northern Ceramic Society ("The Society") for the year ended 30 September 2022

Responsibilities and basis of report

As the charity trustees of the Society, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Society as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts 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 accounts to be reached.

Peter Rodwell
Solihull
West Midlands

March 2023