

THE NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

England & Wales · Charity number 510538

Details

Other names	NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY, NDFHS
Status	Registered
Legal form	Other
Registered	1980-09-09
Register	View on the Charity Commission register

Contact

Address	3rd Floor New England House Ridley Place Newcastle upon Tyne NE1 8JW
Phone	01912612159
Email	secretary@ndfhs.org.uk
Website	www.ndfhs.org.uk

Activities

Objects: TO ADVANCE THE PUBLIC EDUCATION IN FAMILY HISTORY AND GENEALOGY IN THE HISTORICAL COUNTIES OF NORTHUMBERLAND AND DURHAM AND ADJACENT AREAS.

Activities: To promote family history and assist all those individuals who wish to research their family history. This is facilitated through members of the society and anyone from the general public using the research centre and library, and through postal enquiries. The society holds family history events in the community within the two counties. There is a very active branch network, meetings open to all.

Classification

- **How:** Provides Services, Sponsors Or Undertakes Research
- **What:** Education/training
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NORTHUMBERLAND AND DURHAM AND ADJACENT AREAS
- Durham
- Northumberland

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£63,354	£61,916	-	-
2023-12-31	£59,042	£53,098	-	-
2022-12-31	£53,076	£45,832	-	-
2021-12-31	£71,019	£65,161	-	-
2020-12-31	£43,805	£70,732	-	-

Trustees

Name	Role	Appointed
JOYCE JACKMAN	Chair	2024-07-13
ANN FRANKLIN		2014-12-06
CAROL TRINDER		2019-09-09
Catherine Anne Meades		2024-11-12
Dennis Heckels		2023-11-14
Dr JOHN EDWARD HECKELS		2015-02-10
Dr RHODA LEE		2018-01-09
Elizabeth Ann Brooks Mrs		2022-07-12
JOHN WARD BA PGCE		
James Kevin JOHNSON		2020-10-13
John HARRISON		2022-04-12
Julie Elizabeth Hewitt		2016-11-08
Julienne Veronica Lisle		2024-11-12
Kathryn Ruth Barriskill		2025-07-08
Niamh Michelle Cunningham		2019-06-29
William Pallister Richardson		2024-11-12

THE NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

England & Wales - Charity number 510538

Accounts

Registered Charity Number 510538

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

**REPORT AND ACCOUNTS
For the year ending 31 December 2024**

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
TRUSTEES' REPORT
For the year ended 31 December 2024

The Trustees present their report and the unaudited financial statements of the unincorporated charity for the year ended 31 December 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Name Northumberland & Durham Family History Society

Charity Registration Number 510538

Registered Office 3rd Floor, New England House, 10 Ridley Place,
Newcastle upon Tyne NE1 8JW

Trustees

The Trustees of Northumberland & Durham Family History Society during the period and to the date of signing this report are as follows:

Elizabeth Brooks	
Douglas Burdon	Resigned 27 December 2024
Richard Calasca	Resigned 13 July 2024
Niamh Cunningham	
Ann Franklin	
John Harrison	
Dennis Heckels	
John Heckels	
Julie Hewitt	
Joyce Jackman (Chair)	
Kevin Johnson	
Rhoda Lee	
Julienne Lisle	Appointed 12 November 2024
Catherine Meades	Appointed 12 November 2024
Michael Murphy	Resigned 9 July 2024
William Richardson	Appointed 12 November 2024
Carol Trinder	
John Ward	

Company Secretary Ann Franklin

Bankers TSB, St Mary's Place, Newcastle upon Tyne BX4 7SB

Independent Examiner Pete O'Hara FCA, Chartered Accountant, 26 La Sagesse,
Jesmond, Newcastle upon Tyne NE2 3AF

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Documents

Northumberland & Durham Family History Society is controlled by its governing document which was adopted on 18 September 1975 and has been updated several times since, most recently on 24 September 2022.

Charitable Purpose

Northumberland & Durham Family History Society's charitable objects are to promote family history and assist all those individuals who wish to research their family history.

This is facilitated through membership of the Society, by use of the Society's website, visits from the general public to the research centre and library, and by postal and email enquiries. The Society attends family history events in the community within the two counties and there is a very active branch network, with meetings open to all.

Structure and Governance

The charity currently has a council of 15 members of whom 6 are non-executive Trustees.

The Council meets a minimum of six times per year and holds an Annual General Meeting.

An agenda and detailed written council reports are prepared and circulated in advance of meetings, and minutes of meetings are published on the members' page of the Society's website.

Recruitment and Appointment of new Trustees

The Council of the Society is made up of its Trustees who undertake offices of the Society or its branches. The members who served during the year undertook administrative roles with the Society or were co-opted as representatives of a branch.

Trustees are elected to the Council annually at the AGM, based on discussions and recommendations offered by Trustees and outside advisors to the organisation, or may be co-opted to the board up to the date of the next AGM.

Eligibility for membership of the charity, and membership of the Council of Trustees, is governed by the governing document. There are no restrictions in the governing document on the operation of the charity other than those imposed by general charity law.

Trustee Induction and Training

New Trustees are inducted by the Chair of the Council and are provided with a range of resources to support their understanding of the activities of the Society.

The Charity's Grant-making Policies

The charity engages in grant-making activity only to pass on specific bequests received. It does not operate an ongoing, open programme for grant-making.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Annual Prize

The Society awards an annual prize to the member who has contributed the best article to the Society's Journal as judged by the editor.

The Contribution of Volunteers

The charity makes extensive use of volunteers to support its activities.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The Northumberland and Durham Family History Society is the principal family history society in the North-East of England from where it maintains contact with and provides assistance to its members during personal visits to our research centre on the 3rd Floor of New England House, 10 Ridley Place, Newcastle upon Tyne NE1 8JW and through its journal, publications, website and branches in London and the North-East.

The objects of the Society are to advance public education in the fields of family history, genealogy, heraldry, demography and other subjects directly related to the study of history and in particular in relation to Northumberland and Durham. Our research centre and branch meetings are open to the public as well as to our members.

Public Benefit

The Trustees understand and have discussed the implications of the provisions of the Charities Act 2006, which state that all charities must demonstrate that they are established for public benefit, and have had due regard to the public benefit guidance issued by the Charity Commission. The Trustees believe that the charity meets both of the key principles.

Principle 1 - There must be an identifiable benefit, or benefits

Northumberland & Durham Family History Society's activities create opportunities for people to explore their links with their families and communities.

Principle 2 - Benefit must be to the public, or a section of the public

Engagement in Northumberland & Durham Family History Society's activities is open to the entire general public.

Northumberland & Durham Family History Society's benefits are therefore appropriate to its aims and the public as a whole benefits from its work.

All of these benefits are clear, evidenced and relate directly to Northumberland & Durham Family History Society's aims. In addition, the Trustees do not consider that any significant detriment or harm flows from Northumberland & Durham Family History Society's work.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2024

OBJECTIVES AND ACTIVITIES (CONTINUED)

Investment Policy

The charity currently holds accounts at a number of different banks in order to both maximise interest receivable and as far as it is practicable, to hold funds within the financial compensation limit for each institution.

Risk Management

The Trustees of the charity regularly review the major governance, operational and financial risks which the charity faces as part of its annual business planning process and confirm that systems have been established to mitigate these risks.

Northumberland & Durham Family History Society has a risk management strategy in place which comprises:

- an ongoing review of the strategic risks the charity may face via the strategic plan
- the establishment of systems and procedures to mitigate those risks identified
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

The Trustees are satisfied that appropriate financial systems and controls are in place.

The Trustees consider the key risks facing the charity at this time to be:

- Insufficient volunteers to carry out administrative roles for the Society
- Current volunteers carrying out multiple roles

The Trustees are managing the potential impact of these risks by ensuring that:

- Prudent budgets have been set for the next financial year
- The charity maintains a low cost base
- Regular management accounts are provided, showing the performance against budget
- Reserves policies have been adopted which provide an appropriate surplus of uncommitted reserves which will enable the charity to meet all its liabilities even if income targets are not achieved
- A plan is in place to remove geographical limitations on the eligibility of members to become trustees, and to hold hybrid trustee meetings (face to face & Teams/Zoom).

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2024

ACHIEVEMENTS AND PERFORMANCE

Summary of the main achievements of the charity during the year

The total membership of the Society makes it one of the medium-sized family history societies in the country. In common with other societies, we have to face the continuing challenge of the popularity of research at home on the internet, and the risk of decline in membership. The membership of the society at the end of 2024 stood at 1,872.

The Society continues in its efforts to attract and retain members by offering services and facilities best obtained through membership and by providing indexes and records that can be viewed online.

During the year the Society attended events to publicise the Society, provide advice for researchers and sell books and other goods from our shop. These included North Tyneside Local History Fair, a family history day during Local History Month and Newcastle City Library, Bishop Auckland Local History event and York Family History Fair.

Research Centre

After an extensive search for new premises, the Trustees were able to secure the present premises at New England House. The move from MEA House to New England House was facilitated on 15 May 2024. Our volunteers and members came to MEA House to assist and support, to smooth the way for the move.

The IT connections at our new address were more complex than anticipated, together with a plan for storing data onto the cloud from the server and the introduction of Microsoft 365. The situation regarding the IT connections, amongst others, led to a delay in re-opening of the research centre. The difficulties were well on the way to being resolved towards the end of 2024.

During this time the volunteers continued to attend the centre in any way they could. The attendance of visitors coming into the research centre were very sparse at that time.

There were 75 requests for research through the email system for research requests. It is a fact that these are becoming more complex and a deeper search into the records we hold in order to resolve a request. This is resulting from enquirers who have exhausted the resources available on the internet.

The total number of attendances for 2024 was 1,106 - included are 811 (73.3%) volunteers and officers of the society. Consideration must be given to the closure for a number of weeks, due to the move, technical issues etc.

Resources at the Research Centre are increasing very slowly. The Society has continued to benefit from the transcriptions of records that are then made available through publications and on the membership section of the website.

The Trustees would like to express thanks to those members volunteering to undertake numerous tasks to maintain the work of the Society, particularly those duty volunteers whose expertise greatly assist researchers.

The Research Centre welcomes pre-arranged visits by tutors with their family history learners where they can learn how to use the resources provided by the society.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2024

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Summary of the main achievements of the charity during the year (Cont.)

Initiatives

A project to transcribe Bishops Transcripts of baptisms, marriages and burials is in progress, and these will be added to the extensive collection of data the society has collated.

Library

Donations into the Family Tree collections and also Unwanted Certificates collections continue. The copyright for ownership for the Family Tree collection remains with the donor/compiler. This stipulation also applies to any Family Histories that are located on the bookshelves.

The Journal

The society's quarterly Journal remains a key benefit to members, providing interesting and instructive articles on family and local history. It also provides a forum for correspondence and interaction between members through letters to the Editor.

At the request of a member, the Journal can be sent to them as a PDF file, sending the Journal in this way reduces postage costs. Down-loadable versions of back issues of the Journal are available on the website.

Social Media

A members-only page has been added to the Society's Facebook presence. Whereas the Facebook page is accessible to all, the new group is restricted to members only. A growing number of members are joining the Society's Facebook.

E-Newsletter

The e-newsletter has been a good way of communicating with the membership between the delivery of the quarterly Journals. It includes genealogical information, news about additions to the website, details about branch meetings and courses being held. Members are encouraged to contribute items of news to the newsletter editor. Feedback concerning the e-newsletter has been very positive.

Genealogical Projects

Progress continues to be made on the preparation of parish records for inclusion on the online database and to transfer to Find My Past which is a valuable source of royalty income. The Society thanks those volunteers who input and check which is an important asset for the Society

Website

The internet is a vital link with the membership: as a first contact for attracting new members: for making records accessible through the sales catalogue and expanding the online shop: and for giving access to some of the records that we hold in the research centre to our worldwide membership.

Towards the end of 2024, work and discussions had begun to enhance the functionality and appearance of the Society's website, this includes the online shop.

Publicity

In 2024 Facebook has been the main channel for publicity and is successful in attracting new members. Also placing notices in libraries, archives and community boards.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2024

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Summary of the main achievements of the charity during the year (Cont.)

Strategic Plan

The implementation of the strategic plan is ongoing.

Branches

The Society has a network of branches in the following locations. Members provide a programme of meetings covering a wide range of subjects related to family and local history.

- Blyth (South East Northumberland)
- Belmont (Durham City)
- Consett
- Hexham (Tynedale)
- London
- Newcastle upon Tyne
- North Shields (North Tyneside)
- South Shields (South Tyneside)
- Stakeford (Wansbeck & District)

The Trustees thank the branch officers for their continuing work in promoting family history and encouraging attendance at meetings.

Financial Review

The out-turn for the year is an unrestricted surplus of £20,846 (2023: Surplus £22,615).

After taking into account the surplus for the year, there is a balance on Unrestricted Funds at 31 December 2024 of £147,231.

Reserves Policy

The Trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission.

The Trustees aim to firstly hold a level of unrestricted Reserves which enables the charity to have sufficient financial resources to meet various liabilities which would crystallise if Northumberland & Durham Family History Society's funding were unable to continue operating, including future rent/service charge liabilities and the repayment of membership subscriptions received in advance.

At present, the Trustees estimate that the Unrestricted Reserves required for such purposes amount to approximately £88,000.

Northumberland & Durham Family History Society currently holds total Unrestricted Reserves of £147,231 at 31 December 2024 (2023: £126,385). Free Reserves, defined as Unrestricted Reserves minus any Designated Funds (£Nil) and the Net Book Value of Unrestricted Tangible Fixed Assets of £20,213, are £127,018, thereby providing a modest amount of additional contingency.

This policy will be reviewed by the Trustees on an annual basis as part of the charity's budgeting processes.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2024

PLANS FOR THE FUTURE

The Society has set a number of over-arching aims and objectives which inform its future plans.

- To increase membership of the society by attending family history events, promoting the society through social media and by listing and highlighting the growing number of records that are accessible to members of the Society on the website and on posters
- To continue to initiate the production of specific databases, such as the Wills database, which makes information available online that is not published elsewhere, both via the Membership section of the Society's website and for sale of CDs
- To modernise the appearance and ease of use of the Society's website for all users, whilst retaining and enlarging the password-protected members' area - Planning and discussions are currently ongoing for the above to implemented. It is planned that later in 2025 the above objectives will have been completed, resulting in an up-to-date, better-functioning website to meet the needs of all.
- To add an e-shop to the website

Towards the end of 2024 forward planning commenced for the society's 50th anniversary, to be held in June 2025.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
TRUSTEES' REPORT
For the year ended 31 December 2024

RESPONSIBILITIES OF THE TRUSTEES

The Trustees shall manage the business of the Charity and may exercise all the powers of the Charity unless restricted by the Charities Act or the constitution of the Charity.

The Trustees are responsible for the preparation of the financial statements for each financial year which show a true and fair view of the state of affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparation of the financial statements the Trustees should follow best practice and:

1. Select suitable accounting policies and apply them.
2. Make judgements and exercises that are reasonable and prudent.
3. Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

The Trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity.

The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005 by the Charities Commission England and Wales).

Signed on behalf of the Trustees



Joyce Jackman
Chair of the Trustees

13 May 2025

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY LIMITED FOR THE YEAR ENDED 31 DECEMBER 2024

I hereby report to the Trustees/Members of Northumberland & Durham Family History Society (Charity Registration Number 510538) on the accounts for the year ended 31 December 2024 set out on pages 11 to 20.

Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

- In connection with my examination, no matter has come to my attention
1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
 2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



13 May 2025

Pete O'Hara, FCA, Chartered Accountant

26 La Sagesse, Jesmond, Newcastle upon Tyne NE2 3AF

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income					
Income from Investments	2	7,211	-	7,211	4,406
Income from Grants, Donations & Legacies	3	34,547	2,800	37,347	33,819
Income from Charitable Activities	4	18,796	-	18,796	20,817
Total Income		60,554	2,800	63,354	59,042
Expenditure					
Expenditure on Charitable Activities	5	39,708	22,208	61,916	53,098
Total Expenditure		39,708	22,208	61,916	53,098
Net Income/(Expenditure)	6	20,846	(19,408)	1,438	5,944
Balance brought forward at 1 January		126,385	101,254	227,639	221,695
Balance carried forward at 31 December	12, 13	£147,231	£81,846	£229,077	£227,639

The notes on pages 13 to 20 form part of the financial statements.

All of the activities of the company are classed as continuing.

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
STATEMENT OF FINANCIAL POSITION/BALANCE SHEET
AS AT 31 DECEMBER 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible Fixed Assets	8	20,213	25,196
Current Assets			
Stocks	9	881	935
Debtors	10	24,980	18,473
Cash At Bank & In Hand		204,646	203,645
		<u>230,507</u>	<u>223,053</u>
Creditors – Amounts Falling Due Within 1 Year	11	(21,643)	(20,610)
Net Current Assets/(Liabilities)		<u>208,864</u>	<u>202,443</u>
Total Net Assets	12	<u>£229,077</u>	<u>£227,639</u>
Represented by:			
Unrestricted Reserves	12, 13	147,231	126,385
Restricted Reserves	12, 13	81,846	101,254
		<u>£229,077</u>	<u>£227,639</u>

The notes on pages 13 to 20 form part of the financial statements.

These financial statements were approved and signed by a Member of the Board of Trustees on 13 May 2025.



Joyce Jackman
Chair of the Trustees

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting Policies

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Charities Act 2011 and the Charities Statement of Recommended Practice (SORP).

Cash Flow Statement

The Directors have taken advantage of the provisions of the Financial Reporting Standard Number 1, which exempts small entities from the need to prepare a cash flow statement.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Such income is only deferred when the donor or funder has specified that the grant or donation can only be used in future accounting periods or where the donor or funder has imposed conditions which must be met before the charity has unconditional entitlement.

Subscriptions from members are recognised as income in the accounts of the charity in the period to which that membership subscription relates.

Investment Income

Investment income is recognised on a receivable basis.

Resources expended

All expenditure is accounted for on an accruals basis and is recognised when a liability is incurred.

- Costs of generating funds are those costs of seeking potential funders and applying for funding.
- Charitable activities include expenditure associated with the planning and delivery of core activities. This includes both the direct costs and support costs relating to these activities
- Support or Indirect costs are those costs incurred in support of the charitable objectives. These have been allocated to the resources expended on a consistent basis that fairly reflects the true use of those resources within the organisation, such as allocating staff costs by time spent and other costs by their usage.
- Governance costs are those incurred in the governance of the charity and its assets and are primarily associated with the constitutional and statutory requirements.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting Policies (Continued)

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Operating Leases

The charity classifies the lease of certain types of equipment as operating leases as the title to the equipment remains with the lessor. Rental charges are charged against income on a straight-line basis over the period of the lease.

Tangible Fixed Assets and Depreciation

Depreciation is provided on any fixed assets at rates calculated to write off the assets over their remaining useful lives as follows:

Capital equipment - 25% on reducing balance
Fixtures and fittings - 25% on reducing balance
Website and laptops - 33% on cost
Library and research aids - 5% on reducing balance

The fixed assets of the charity were revalued by the Trustees on 31 December 2008 on the basis of their value in use to this charity. Library & Research Aids are revalued every 3 years with the latest revaluation carried out at 31 December 2017.

A full year's depreciation charge is applied in the year of acquisition and no charge is made in the year of disposal.

Fund Accounting

The charity uses restricted income funds to account for situations in which a funder requires that a grant must be spent on a particular purpose or where funds have been raised for a specific purpose. The aim and use of each restricted fund is set out in note 13 to the financial statements.

All other funds are considered Unrestricted Funds and are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Taxation

Northumberland & Durham Family History Society is a registered charity and, as such, is not liable to taxation on its income in the current year.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Income from Investments

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Interest on cash deposits	7,211	-	7,211	4,406
	£7,211	£-	£7,211	£4,406

The 2023 total of £4,406 is wholly attributable to Unrestricted Funds.

3. Income – Grants, Donations & Legacies

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Grant Income – MEA House Trust	-	2,800	2,800	-
Donations	2,787	-	2,787	2,772
Gift Aid	5,466	-	5,466	5,381
Subscriptions	26,294	-	26,294	25,666
	£34,547	£2,800	£37,347	£33,819

The 2023 total of £33,819 is wholly attributable to Unrestricted Funds.

4. Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Royalties	16,955	-	16,955	18,597
Resource Centre Income	1,841	-	1,841	1,947
Courses & Conferences Income	-	-	-	273
	£18,796	£-	£18,796	£20,817

The 2023 total of £20,817 is wholly attributable to Unrestricted Funds.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

5. Expenditure on Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Direct Activity Costs				
Advertising, Publicity & Fairs	198	-	198	369
Printing & Distribution of Journals	-	12,152	12,152	12,324
Resource Centre Costs	20,194	-	20,194	17,882
Subscriptions & Affiliations	3,006	-	3,006	2,784
Other Direct Costs	458	-	458	10
Support Costs				
Management & Administration Costs	5,597	2,681	8,278	10,293
Relocation Costs	1,012	3,811	4,823	-
Loss on Disposal of Fixed Assets	255	2,808	3,063	-
Depreciation	1,656	756	2,412	3,422
Governance Costs				
Independent Examiner's Fees	800	-	800	800
Book-keeping Costs	1,500	-	1,500	1,500
Trustee & Branch Meeting Costs	5,032	-	5,032	3,714
	£39,708	£22,208	£61,916	£53,098

Of the 2023 total of £53,098, £36,427 is attributable to Unrestricted Funds and £16,671 to Restricted Funds.

6. Net Income/(Expenditure)

	2024 £	2023 £
Net income/(expenditure) is stated after charging/(crediting):		
Depreciation of owned Fixed Assets	2,412	3,422
Independent Examiner's Fees	800	800

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

7. Staff Costs & Trustees' Remuneration

The charity employed no staff in the year (2023: None).

Fees of £1,500 (2023: £1,500) were paid to Niamh Cunningham, a Trustee and Treasurer, in the year for book-keeping services.

No other remuneration has been paid to any Trustees in the year (2023: £Nil).

Travel and subsistence expenses of £15 were reimbursed to 1 Trustee in respect of their duties on behalf of the charity (2023: £9 to 1 Trustees).

8. Tangible Fixed Assets

	Capital Equipment £	Fixtures & Fittings £	Website & IT Equipment £	Library & Research Aids £	Total Fixed Assets £
Cost					
At 1 January 2024	13,019	11,125	17,003	38,405	79,552
Additions in year	175	-	318	-	493
Disposals	(6,097)	(7,277)	-	-	(13,374)
At 31 December 2024	7,097	3,848	17,321	38,405	66,671
Accumulated Depreciation					
At 1 January 2024	9,767	7,967	16,701	19,921	54,356
Charge for year	795	338	355	924	2,412
Disposals	(5,842)	(4,468)	-	-	(10,310)
At 31 December 2024	4,720	3,837	17,056	20,845	46,458
Net Book Value					
At 31 December 2024	£2,377	£11	£265	£17,560	£20,213
At 1 January 2024	£3,252	£3,158	£302	£18,484	£25,196

9. Stocks

	2024 £	2023 £
Stocks – Books, CDs & Catering Stock	881	935
	£881	£935

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

10. Debtors

	2024	2023
	£	£
Trade Debtors	2,571	4,267
Other Debtors – Gift Aid	3,580	3,110
Other Taxes & Social Security Costs - VAT	3,580	454
Prepayments	9,500	6,934
Accrued Income	5,749	3,708
	£24,980	£18,473

All sums are due within 1 year.

11. Creditors – Amounts Falling Due Within 1 Year

	2024	2023
	£	£
Trade Creditors	3,405	4,237
Deferred Income	383	-
Other Creditors – Subscriptions In Advance	16,247	15,543
Accruals	1,608	830
	£21,643	£20,610

12. Analysis of Net Assets between Funds

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Fixed Assets	19,777	436	20,213	25,196
Stocks	881	-	881	935
Debtors	24,167	813	24,980	18,473
Cash at Bank and In Hand	124,049	80,597	204,646	203,645
Creditors – Amounts Due Within 1 Year	(21,643)	-	(21,643)	(20,610)
	£147,231	£81,846	£229,077	£227,639

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

13. Analysis of Charitable Funds

	Fund at 1 January 2024 £	Incoming Resources in Year £	Resources Expended in Year £	Fund at 31 Dec 2024 £
Unrestricted Funds				
Charity General Fund	126,385	60,554	(39,708)	147,231
Restricted Funds				
Legacy Fund	101,254	-	(19,408)	81,846
MEA House Trust	-	2,800	(2,800)	-
	101,254	2,800	(22,208)	81,846
Total Funds	£227,639	£63,354	£(61,916)	£229,077

Name of Restricted Fund

Description & Purpose of the Restricted Fund

Legacy Fund

To enhance the provision of space, supervision and the organisation of material, equipment and resources to facilitate the study of family history in the local studies section of Blyth Public Library. Any other remaining funds are to be used to help facilitate the compilation of index listings and information helpful to family history research.

MEA House Trust

Towards costs incurred in the relocation from MEA House.

14. Taxation

The company is a registered charity and no provision is considered necessary for taxation.

15. Financial Commitments

No material financial commitments have been made in respect of future financial periods.

**NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
MANAGEMENT INFORMATION**
FOR THE YEAR ENDED 31 DECEMBER 2024

The following pages do not form part of the statutory accounts

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024

	Year to 31 December 2024 £	Year to 31 December 2023 £
<u>INCOME</u>		
Income from Investments		
Interest on Cash Deposits	7,281	4,406
	7,281	4,406
Income from Grants, Donations & Legacies		
Grant – MEA House Trust	2,800	-
Donations	2,787	2,772
Gift Aid	5,466	5,381
Subscriptions	26,294	25,666
	37,347	33,819
Income from Charitable Activities		
Royalties – Find My Past/Genes Reunited	16,955	18,597
Resource Centre Income	1,841	1,947
Courses & Conferences Income	-	273
	18,796	20,817
Total Income	63,424	59,042
<u>EXPENDITURE</u>		
Direct Activity Costs		
Advertising, Publicity & Fairs	198	369
Printing & Distribution of Journals	12,152	12,324
Subscriptions & Affiliations	3,006	2,784
Other Direct Costs	458	10
	15,814	15,487

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024

	Year to 31 December 2024 £	Year to 31 December 2023 £
Resource Centre Costs		
Rent, Rates, Water & Service Charge	17,125	15,969
Cleaning	11	-
Insurance	1,180	468
Relocation Costs	4,823	-
Telephone & Broadband	785	432
Equipment Maintenance	1,068	851
Volunteer Expenses	-	15
Repairs & Maintenance	25	147
	25,017	17,882
Support Costs - Management		
Bank & Paypal Charges	723	669
Depreciation – Capital Equipment	795	740
Depreciation – Fixtures & Fittings	338	1,101
Depreciation – Website & IT Equipment	355	599
Depreciation – Library & Research Aids	924	982
Insurance - General	292	292
Loss/(Gain) on Disposal of Fixed Assets	3,063	330
IT – Software, Website & Server Costs	5,349	7,431
Print, Postage & Stationery	1,836	1,508
Sundry Costs	78	63
	13,753	13,715
Governance Costs		
Accountancy/Independent Examiner's Fees	800	800
Book-keeping Costs	1,500	1,500
Branch Meeting Costs	5,032	3,714
	7,332	6,014
Total Expenditure	61,916	53,098
Surplus/(Deficit) for the Year	£1,438	£5,944

THE NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

England & Wales - Charity number 510538

Accounts

Registered Charity Number 510538

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

**REPORT AND ACCOUNTS
For the year ending 31 December 2023**

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
TRUSTEES' REPORT
For the year ended 31 December 2023

The Trustees present their report and the unaudited financial statements of the unincorporated charity for the year ended 31 December 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Name Northumberland & Durham Family History Society
Charity Registration Number 510538
Registered Office 3rd Floor, MEA House, Ellison Place, Newcastle upon Tyne
NE1 8XS

Trustees

The Trustees of Northumberland & Durham Family History Society during the period and to the date of signing this report are as follows:

Elizabeth Brooks
Douglas Burdon (Chair)
Richard Calasca
Niamh Cunningham
Ann Franklin
John Harrison
Dennis Heckels
John Heckels
Julie Hewitt
Joyce Jackman
Kevin Johnson
Rhoda Lee
Michael Murphy
Carol Trinder
John Ward

Appointed 10 January 2023

Appointed 14 November 2023

Company Secretary Ann Franklin

Bankers TSB, St Mary's Place, Newcastle upon Tyne BX4 7SB

Independent Examiner Pete O'Hara FCA, Chartered Accountant, 26 La Sagesse,
Jesmond, Newcastle upon Tyne NE2 3AF

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Documents

Northumberland & Durham Family History Society is controlled by its governing document which was adopted on 18 September 1975 and has been updated several times since, most recently on 24 September 2022.

Charitable Purpose

Northumberland & Durham Family History Society's charitable objects are to promote family history and assist all those individuals who wish to research their family history.

This is facilitated through membership of the Society, by use of the Society's website, visits from the general public to the research centre and library, and by postal and email enquiries. The Society attends family history events in the community within the two counties and there is a very active branch network, with meetings open to all.

Structure and Governance

The charity currently has a council of 15 members of whom 6 are non-executive Trustees.

The Council meets a minimum of six times per year and holds an Annual General Meeting.

An agenda and detailed written council reports are prepared and circulated in advance of meetings, and minutes of meetings are published on the member's page of the Society's website.

Recruitment and Appointment of new Trustees

The Council of the Society is made up of its Trustees who undertake offices of the Society or its branches. The members who served during the year undertook administrative roles with the Society or were co-opted as representatives of a branch.

Trustees are elected to the Council annually at the AGM, based on discussions and recommendations offered by Trustees and outside advisors to the organisation, or may be co-opted to the board up to the date of the next AGM.

Eligibility for membership of the charity, and membership of the Council of Trustees, is governed by the governing document. There are no restrictions in the governing document on the operation of the charity other than those imposed by general charity law.

Trustee Induction and Training

New Trustees are inducted by the Chair of the council and are provided with a range of resources to support their understanding of the activities of the Society.

The Charity's Grant-making Policies

The charity engages in grant-making activity only to pass on specific bequests received. It does not operate an ongoing, open programme for grant-making.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Annual Prize

The Society awards an annual prize to the member who has contributed the best article to the Society's Journal as judged by the editor.

The Contribution of Volunteers

The charity makes extensive use of volunteers to support its activities.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The Northumberland and Durham Family History Society is the principal family history society in the North-East of England from where it maintains contact with and provides assistance to its members during personal visits to our research centre on the 3rd Floor of MEA House, Ellison Place, Newcastle upon Tyne and through its journal, publications, website and branches in London and the North-East.

The objects of the Society are to advance public education in the fields of family history, genealogy, heraldry, demography and other subjects directly related to the study of history and in particular in relation to Northumberland and Durham. Our research centre and branch meetings are open to the public as well as to our members.

Public Benefit

The Trustees understand and have discussed the implications of the provisions of the Charities Act 2006, which state that all charities must demonstrate that they are established for public benefit, and have had due regard to the public benefit guidance issued by the Charity Commission. The Trustees believe that the charity meets both of the key principles.

Principle 1 - There must be an identifiable benefit, or benefits

Northumberland & Durham Family History Society's activities create opportunities for people to explore their links with their families and communities.

Principle 2 - Benefit must be to the public, or a section of the public

Engagement in Northumberland & Durham Family History Society's activities is open to the entire general public.

Northumberland & Durham Family History Society's benefits are therefore appropriate to its aims and the public as a whole benefits from its work.

All of these benefits are clear, evidenced and relate directly to Northumberland & Durham Family History Society's aims. In addition, the Trustees do not consider that any significant detriment or harm flows from Northumberland & Durham Family History Society's work.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2023

ACHIEVEMENTS AND PERFORMANCE

Summary of the main achievements of the charity during the year

The total membership of the Society makes it one of the medium-sized family history societies in the country. In common with other societies, we have to face the continuing challenge of the popularity of research at home on the internet, and the risk of a decline in membership. Despite this risk the society was again able to buck the trend and during the year membership increased from 1,815 to 1,872 members.

The Society continues its efforts to attract and retain members by offering services and facilities best obtained through membership and by providing indexes and records that can be viewed online.

During the year the Society attended events to publicise the Society and sell books and other goods from our shop. These included Sunderland History Fair, North Tyneside Fair, a Family history day during Local History Week at Newcastle City Library and York Fair.

The Society's Accounts for 2022 were approved at the AGM held on 9 September 2023 at North Tyneside Library, followed by an excellent talk by Caroline Ball describing the new facilities at the "Story" in Durham for users of the archives. This is due to open in 2024, although she was unable to give an opening date.

Research Centre

At the start of 2023, the Research Centre was well settled into our new home at MEA House and the choice of this venue was widely recognised to have been a good one. The news that MEA House was being sold and that we needed to find new premises was greeted with dismay.

The total number of attendances in 2023 was 1,474, of which 75% were volunteers and officers of the society. Visits by non-volunteer researchers in 2023 were 368 compared to 308 in the previous year.

During 2023, the society received 135 research requests, compared with 184 in the previous year and these were dealt with by volunteers.

A family history course held in the autumn was attended by 11 people, who gave the course a favourable response.

Resources available at the Research Centre grow steadily every year and the Society has continued to benefit from the work of those members who extract and transcribe records that are then made available through publications and on the membership section of the website.

The Trustees would like to express thanks to those members volunteering to undertake numerous tasks to maintain the work of the Society, particularly those duty volunteers whose expertise greatly assists researchers. The Centre welcomes pre-arranged visits by tutors with their family history learners when they can learn how to use the resources provided by the society.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2023

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Summary of the main achievements of the charity during the year (Cont.)

Initiatives

The successful project to record the names mentioned in Wills 1701-1858 has been extended to cover the years 1650 to 1700. Progress is being made but more volunteers are needed to complete this in a timely fashion.

A searchable list of the promoters and defendants in causes held in the Consistorial Court of the Bishop of Durham has been added to the website, and transcription of the names and other details of persons mentioned in the cause papers and proctor's papers are being added.

A project to transcribe Bishops Transcripts of baptisms, marriages and burials is in progress and these will be added to the website and the library collections.

Library

Donations of Family trees, Family histories and Unwanted certificates continue.

The project to digitise the Family trees held in the research centre has been completed, and these are available for purchase by members only. The copyright for ownership of the Family tree collection remains with the donor/compiler. This stipulation also applies to any Family histories that are on the bookshelves of the research centre.

The Journal

The Society's quarterly Journal remains a key benefit to members, providing interesting and instructive articles on family and local history. It also provides a forum for correspondence and interaction between members through 'Letters to the Editor'.

The Journal, at the request of a member, can be e-mailed to them as a PDF file - sending the Journal in this way reduces on postage costs. Down-loadable versions of back issues of the Journal are available on the website.

Social Media

A members-only page has been added to the Society's Facebook presence. Whereas the Facebook page is accessible to all, the new group is restricted to members, and early indications are that it is encouraging Facebook users to join the Society.

E-Newsletter

The e-newsletter has been a good way of communicating with the membership between delivery of the quarterly Journals. It includes genealogical information, news about additions to the website, details of branch meetings and courses being held. Members are also encouraged to contribute items of news to the newsletter editor. Feedback concerning the newsletter has been very positive.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2023

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Summary of the main achievements of the charity during the year (Cont.)

Genealogical Projects

Progress continues to be made on the preparation of parish records for inclusion on the Society's online database and for transfer to Find my Past which is a valuable source of royalty income. The Society thanks those volunteers who input and check these records which are an important asset for the Society.

Website

The internet is a vital link with the membership: as a first contact for attracting new members; for making records accessible through the sales catalogue and expanding online shop; and for giving access to some of the records that we hold in the research centre to our worldwide membership.

Preparations for an upgrade of the online shop are in progress.

Use of the PayPal payment system continues to facilitate online sales of publications to members and non-members throughout the world.

Publicity

In 2023, Facebook has been the main channel of publicity and was successful in attracting new members. Also, placing of notices in libraries, archives and on community boards continued throughout the year.

Strategic Plan

A strategic plan arising from earlier consultations on the strengths and weaknesses of the society was prepared by a sub-committee of Trustees, and reported to the Trustees in January.

The principal aim of the strategic plan is to facilitate wider participation of members in running the society, as well as continuing to develop the society's resources, and remain financially secure. Implementation of the plan is on-going.

Branches

The Society has a network of branches in the following locations. Members provide a programme of meetings covering a wide range of subjects related to family and local history.

- Blyth (South East Northumberland)
- Belmont (Durham City)
- Hexham (Tynedale)
- London
- Newcastle upon Tyne
- North Shields (North Tyneside)
- Pegswood (Wansbeck & District)
- South Shields (South Tyneside)

In July a provisional branch was set up at Consett in NW Durham, but its future remains uncertain pending the appointment of sufficient volunteers to run the branch.

The Trustees thank the branch officers for their continuing work in promoting family history and encouraging attendance at meetings.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2023

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Summary of the main achievements of the charity during the year (Cont.)

Financial Review

The out-turn for the year is an unrestricted surplus of £22,615 (2022: Surplus £7,244).

After taking into account the surplus for the year, there is a balance on Unrestricted Funds at 31 December 2023 of £126,385.

Reserves Policy

The Trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission.

The Trustees aim to firstly hold a level of unrestricted Reserves which enables the charity to have sufficient financial resources to meet various liabilities which would crystallise if Northumberland & Durham Family History Society's funding were unable to continue operating, including future rent/service charge liabilities and the repayment of membership subscriptions received in advance.

At present, the Trustees estimate that the Unrestricted Reserves required for such purposes amount to approximately £88,000.

Northumberland & Durham Family History Society currently holds total Unrestricted Reserves of £126,385 at 31 December 2023. Free Reserves, defined as Unrestricted Reserves minus any Designated Funds (£Nil) and the Net Book Value of Unrestricted Tangible Fixed Assets of £21,354, are £105,031, thereby providing a modest amount of additional contingency.

This policy will be reviewed by the Trustees on an annual basis as part of the charity's budgeting processes.

Investment Policy

The charity currently holds accounts at a number of different banks in order to both maximise interest receivable and as far as it is practicable, to hold funds within the financial compensation limit for each institution.

Risk Management

The Trustees of the charity regularly review the major governance, operational and financial risks which the charity faces as part of its annual business planning process and confirm that systems have been established to mitigate these risks.

Northumberland & Durham Family History Society has a risk management strategy in place which comprises:

- an ongoing review of the strategic risks the charity may face via the strategic plan
- the establishment of systems and procedures to mitigate those risks identified
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
TRUSTEES' REPORT
For the year ended 31 December 2023

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Risk Management (Cont.)

The Trustees are satisfied that appropriate financial systems and controls are in place.

The Trustees consider the key risks facing the charity at this time to be:

- Insufficient volunteers to carry out administrative roles for the Society
- Current volunteers carrying out multiple roles

The Trustees are managing the potential impact of these risks by ensuring that:

- Prudent budgets have been set for the next financial year
- The charity maintains a low cost base
- Regular management accounts are provided, showing the performance against budget
- Reserves policies have been adopted which provide an appropriate surplus of uncommitted reserves which will enable the charity to meet all its liabilities even if income targets are not achieved
- A plan is in place to remove geographical limitations on the eligibility of members to become trustees, and to hold hybrid trustee meetings (face to face & Teams/Zoom).

In May 2018, the society produced Policies and Documents in order to comply with the new General Data Processing Regulations (GDPR), which were approved by the Trustees. Those Policies and Documents have been shared, where appropriate, with members, branches and also the volunteers at the Library and Research Centre.

PLANS FOR THE FUTURE

The Society has set a number of over-arching aims and objectives which inform its future plans.

- To increase membership of the society by attending family history events, promoting the society through social media and by listing and highlighting the growing number of records that are accessible to members of the Society on the website and on posters
- To continue to initiate the production of specific databases, such as the Wills database, which makes information available online that is not published elsewhere, both via the Membership section of the Society's website and for sale on CDs
- To modernise the appearance and ease of use of the Society's website for all users, whilst retaining and enlarging the password-protected members' area
- To add an e-shop to the website
- To maximise the potential of the society's 50th anniversary for publicity in the press and on local TV and radio.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
TRUSTEES' REPORT
For the year ended 31 December 2023

RESPONSIBILITIES OF THE TRUSTEES

The Trustees shall manage the business of the Charity and may exercise all the powers of the Charity unless restricted by the Charities Act or the constitution of the Charity.

The Trustees are responsible for the preparation of the financial statements for each financial year which show a true and fair view of the state of affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparation of the financial statements the Trustees should follow best practice and:

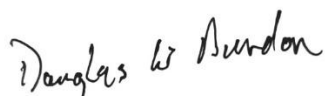
1. Select suitable accounting policies and apply them.
2. Make judgements and exercises that are reasonable and prudent.
3. Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

The Trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity.

The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005 by the Charities Commission England and Wales).

Signed on behalf of the Trustees



Douglas Burdon
Chair of the Trustees

14 May 2024

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY LIMITED FOR THE YEAR ENDED 31 DECEMBER 2023

I hereby report to the Trustees/Members of Northumberland & Durham Family History Society (Charity Registration Number 510538) on the accounts for the year ended 31 December 2023 set out on pages 12 to 20.

Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

- In connection with my examination, no matter has come to my attention
1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
 2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



14 May 2024

Pete O'Hara, FCA, Chartered Accountant

26 La Sagesse, Jesmond, Newcastle upon Tyne NE2 3AF

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income					
Income from Investments	2	4,406	-	4,406	1,910
Donations & Legacies	3	33,819	-	33,819	32,513
Income from Charitable Activities	4	20,817	-	20,817	18,653
Total Income		59,042	-	59,042	53,076
Expenditure					
Expenditure on Charitable Activities	5	36,427	16,671	53,098	52,470
Total Expenditure		36,427	16,671	53,098	52,470
Net Income/(Expenditure)	6	22,615	(16,671)	5,944	606
Balance brought forward at 1 January		103,770	117,925	221,695	221,089
Balance carried forward at 31 December	12, 13	£126,385	£101,254	£227,639	£221,695

The notes on pages 14 to 20 form part of the financial statements.

All of the activities of the company are classed as continuing.

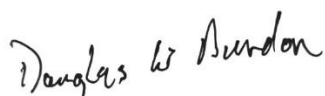
The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
STATEMENT OF FINANCIAL POSITION/BALANCE SHEET
AS AT 31 DECEMBER 2023

	Notes	2023 £	2022 £
Fixed Assets			
Tangible Fixed Assets	8	25,196	26,599
Current Assets			
Stocks	9	935	899
Debtors	10	18,473	15,251
Cash At Bank & In Hand		203,645	199,519
		<u>223,053</u>	<u>215,669</u>
Creditors – Amounts Falling Due Within 1 Year	11	(20,610)	(20,573)
Net Current Assets/(Liabilities)		<u>202,443</u>	<u>195,096</u>
Total Net Assets	12	<u>£227,639</u>	<u>£221,695</u>
Represented by:			
Unrestricted Reserves	12, 13	126,385	103,770
Restricted Reserves	12, 13	101,254	117,925
		<u>£227,639</u>	<u>£221,695</u>

The notes on pages 14 to 20 form part of the financial statements.

These financial statements were approved and signed by a Member of the Board of Trustees on 14 May 2024.



Douglas Burdon
Chair of the Trustees

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting Policies

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Charities Act 2011 and the Charities Statement of Recommended Practice (SORP).

Cash Flow Statement

The Directors have taken advantage of the provisions of the Financial Reporting Standard Number 1, which exempts small entities from the need to prepare a cash flow statement.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Such income is only deferred when the donor or funder has specified that the grant or donation can only be used in future accounting periods or where the donor or funder has imposed conditions which must be met before the charity has unconditional entitlement.

Subscriptions from members are recognised as income in the accounts of the charity in the period to which that membership subscription relates.

Investment Income

Investment income is recognised on a receivable basis.

Resources expended

All expenditure is accounted for on an accruals basis and is recognised when a liability is incurred.

- Costs of generating funds are those costs of seeking potential funders and applying for funding.
- Charitable activities include expenditure associated with the planning and delivery of core activities. This includes both the direct costs and support costs relating to these activities
- Support or Indirect costs are those costs incurred in support of the charitable objectives. These have been allocated to the resources expended on a consistent basis that fairly reflects the true use of those resources within the organisation, such as allocating staff costs by time spent and other costs by their usage.
- Governance costs are those incurred in the governance of the charity and its assets and are primarily associated with the constitutional and statutory requirements.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting Policies (Continued)

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Operating Leases

The charity classifies the lease of certain types of equipment as operating leases as the title to the equipment remains with the lessor. Rental charges are charged against income on a straight-line basis over the period of the lease.

Tangible Fixed Assets and Depreciation

Depreciation is provided on any fixed assets at rates calculated to write off the assets over their remaining useful lives as follows:

Capital equipment - 25% on reducing balance
Fixtures and fittings - 25% on reducing balance
Website and laptops - 33% on cost
Library and research aids - 5% on reducing balance

The fixed assets of the charity were revalued by the Trustees on 31 December 2008 on the basis of their value in use to this charity. Library & Research Aids are revalued every 3 years with the latest revaluation carried out at 31 December 2017.

A full year's depreciation charge is applied in the year of acquisition and no charge is made in the year of disposal.

Fund Accounting

The charity uses restricted income funds to account for situations in which a funder requires that a grant must be spent on a particular purpose or where funds have been raised for a specific purpose. The aim and use of each restricted fund is set out in note 13 to the financial statements.

All other funds are considered Unrestricted Funds and are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Taxation

Northumberland & Durham Family History Society is a registered charity and, as such, is not liable to taxation on its income in the current year.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Income from Investments

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Interest on cash deposits	4,406	-	4,406	1,910
	£4,406	£-	£4,406	£1,910

The 2022 total of £1,910 is wholly attributable to Unrestricted Funds.

3. Income – Donations & Legacies

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Donations	2,772	-	2,772	2,641
Gift Aid	5,381	-	5,381	4,326
Subscriptions	25,666	-	25,666	25,546
	£33,819	£-	£33,819	£32,513

The 2022 total of £32,513 is wholly attributable to Unrestricted Funds.

4. Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Royalties	18,597	-	18,597	16,502
Resource Centre Income	1,947	-	1,947	2,026
Courses & Conferences Income	273	-	273	125
	£20,817	£-	£20,817	£18,653

The 2022 total of £18,653 is wholly attributable to Unrestricted Funds.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

5. Expenditure on Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Direct Activity Costs				
Advertising, Publicity & Fairs	369	-	369	516
Printing & Distribution of Journals	50	12,274	12,324	12,718
Publications Costs	-	-	-	49
Resource Centre Costs	17,882	-	17,882	17,630
Conference & Course Expenses	-	-	-	192
Subscriptions & Affiliations	2,784	-	2,784	2,617
Other Direct Costs	10	-	10	-
Support Costs				
Management & Administration Costs	7,722	2,571	10,293	9,653
Depreciation	1,596	1,826	3,422	3,661
Governance Costs				
Independent Examiner's Fees	800	-	800	800
Book-keeping Costs	1,500	-	1,500	1,500
Trustee & Branch Meeting Costs	3,714	-	3,714	3,134
	£36,427	£16,671	£53,098	£52,470

Of the 2022 total of £52,470, £45,832 is attributable to Unrestricted Funds and £6,638 to Restricted Funds.

6. Net Income/(Expenditure)

	2023	2022
	£	£
Net income/(expenditure) is stated after charging/(crediting):		
Depreciation of owned Fixed Assets	3,422	3,661
Independent Examiner's Fees	800	800

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

7. Staff Costs & Trustees' Remuneration

The charity employed no staff in the year (2022: None).

Fees of £1,500 (2022: £1,500) were paid to Niamh Cunningham, a Trustee and Treasurer, in the year for book-keeping services.

No other remuneration has been paid to any Trustees in the year (2022: £Nil).

Travel and subsistence expenses of £9 were reimbursed to 1 Trustee in respect of their duties on behalf of the charity (2022: £65 to 3 Trustees).

8. Tangible Fixed Assets

	Capital Equipment £	Fixtures & Fittings £	Website & IT Equipment £	Library & Research Aids £	Total Fixed Assets £
Cost					
At 1 January 2023	13,499	11,125	17,003	38,405	80,032
Additions in year	2,349	-	-	-	2,349
Disposals	(2,829)	-	-	-	(2,829)
At 31 December 2023	13,019	11,125	17,003	38,405	79,552
Accumulated Depreciation					
At 1 January 2023	11,526	6,866	16,102	18,939	53,433
Charge for year	740	1,101	599	982	3,422
Disposals	(2,499)	-	-	-	(2,499)
At 31 December 2023	9,767	7,967	16,701	19,921	54,356
Net Book Value					
At 31 December 2023	£3,252	£3,158	£302	£18,484	£25,196
At 1 January 2023	£1,973	£4,259	£901	£19,466	£26,599

9. Stocks

	2023 £	2022 £
Stocks – Books, CDs & Catering Stock	935	899
	£935	£899

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

10. Debtors

	2023	2022
	£	£
Trade Debtors	4,267	3,667
Other Debtors – Gift Aid	3,110	3,471
Other Taxes & Social Security Costs - VAT	454	289
Prepayments	6,934	6,246
Accrued Income	3,708	1,578
	£18,473	£15,251

All sums are due within 1 year.

11. Creditors – Amounts Falling Due Within 1 Year

	2023	2022
	£	£
Trade Creditors	4,237	2,522
Other Creditors – Subscriptions In Advance	15,543	17,060
Accruals	830	991
	£20,610	£20,573

12. Analysis of Net Assets between Funds

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Fixed Assets	21,354	3,842	25,196	26,599
Stocks	935	-	935	899
Debtors	18,473	-	18,473	15,251
Cash at Bank and In Hand	106,233	97,412	203,645	199,519
Creditors – Amounts Due Within 1 Year	(20,610)	-	(20,610)	(20,573)
	£126,385	£101,254	£227,639	£221,695

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

13. Analysis of Charitable Funds

	Fund at 1 January 2023 £	Incoming Resources in Year £	Resources Expended in Year £	Fund at 31 Dec 2023 £
Unrestricted Funds				
Charity General Fund	103,770	59,042	(36,427)	126,385
Restricted Funds				
Legacy Fund	117,925	-	(16,671)	101,254
Total Funds	£221,695	£59,042	£(53,098)	£227,639

Name of Restricted Fund

Description & Purpose of the Restricted Fund

Legacy Fund

To enhance the provision of space, supervision and the organisation of material, equipment and resources to facilitate the study of family history in the local studies section of Blyth Public Library. Any other remaining funds are to be used to help facilitate the compilation of index listings and information helpful to family history research.

14. Taxation

The company is a registered charity and no provision is considered necessary for taxation.

15. Financial Commitments

No material financial commitments have been made in respect of future financial periods.

**NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
MANAGEMENT INFORMATION**
FOR THE YEAR ENDED 31 DECEMBER 2023

The following pages do not form part of the statutory accounts

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023

	Year to 31 December 2023 £	Year to 31 December 2022 £
<u>INCOME</u>		
Income from Investments		
Interest on Cash Deposits	4,406	1,910
	4,406	1,910
Income – Donations & Legacies		
Donations	2,772	2,641
Gift Aid	5,381	4,326
Subscriptions	25,666	25,546
	33,819	32,513
Income from Charitable Activities		
Royalties – Find My Past/Genes Reunited	18,597	16,502
Resource Centre Income	1,947	2,026
Courses & Conferences Income	273	125
	20,817	18,653
Total Income	59,042	53,076
<u>EXPENDITURE</u>		
Direct Activity Costs		
Advertising, Publicity & Fairs	369	516
Printing & Distribution of Journals	12,324	12,718
Publications Costs	-	49
Conference & Course Expenses	-	192
Subscriptions & Affiliations	2,784	2,617
Other Direct Costs	10	-
	15,487	16,092

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023

	Year to 31 December 2023 £	Year to 31 December 2022 £
Resource Centre Costs		
Rent, Rates, Water & Service Charge	15,969	15,763
Insurance	468	487
Telephone & Broadband	432	432
Equipment Maintenance	851	841
Volunteer Expenses	15	65
Repairs & Maintenance	147	42
	17,882	17,630
Support Costs - Management		
Bank & Paypal Charges	669	589
Depreciation – Capital Equipment	740	618
Depreciation – Fixtures & Fittings	1,101	1,419
Depreciation – Website & IT Equipment	599	599
Depreciation – Library & Research Aids	982	1,025
Insurance - General	292	304
Loss/(Gain) on Disposal of Fixed Assets	330	-
IT – Software, Website & Server Costs	7,431	7,269
Print, Postage & Stationery	1,508	1,439
Sundry Costs	63	52
	13,715	13,314
Governance Costs		
Accountancy/Independent Examiner's Fees	800	800
Book-keeping Costs	1,500	1,500
Branch Meeting Costs	3,714	3,134
	6,014	5,434
Total Expenditure	53,098	52,470
Surplus/(Deficit) for the Year	£5,944	£606

THE NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

England & Wales - Charity number 510538

Accounts

Registered Charity Number 510538

**NORTHUMBERLAND AND DURHAM
FAMILY HISTORY SOCIETY**

**REPORT AND ACCOUNTS
For the year ending 31 December 2022**

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
TRUSTEES' REPORT
For the year ended 31 December 2022

The Trustees present their report and the unaudited financial statements of the unincorporated charity for the year ended 31 December 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Northumberland & Durham Family History Society
Charity registration number	510538
Registered office	Society Headquarters, MEA House, 3 rd Floor, Ellison Place, Newcastle upon Tyne NE1 8XS

Trustees

The Trustees of Northumberland & Durham Family History Society during the period and to the date of signing this report are as follows:

E Brooks	Appointed 12 July 2022
D W Burdon	Acting Chair from 1 May 2022; Chair from 24 September 2022
R Calasca	Resigned 24 September 2022; Co-opted from 10 January 2023
N Cunningham	
A Franklin	
D George	Resigned 5 October 2022
J Harrison	Appointed 12 April 2022
J Heckels	
J Hewitt	
J Jackman	Chair to 27 April 2022
K Johnson	
R Lee	
M Murphy	
G Reed	Resigned 14 April 2022
J Smith	Resigned 12 July 2022
C Trinder	
J Ward	

Company Secretary	R Calasca (to 24 September 2022) A Franklin (from 24 September 2022)
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Bankers	TSB, St Mary's Place, Newcastle upon Tyne BX4 7SB
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Independent Examiner	Pete O'Hara FCA, Chartered Accountant, 4 Stoneyhurst Road West, Gosforth, Newcastle upon Tyne NE3 1PG
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NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Documents

Northumberland & Durham Family History Society is controlled by its governing document which was adopted on 18 September 1975 and has been updated several times since, most recently on 24 September 2022.

Charitable Purpose

Northumberland & Durham Family History Society's charitable objects are to promote family history and assist all those individuals who wish to research their family history.

This is facilitated through membership of the Society and by visits from the general public to the research centre and library, and by postal and email enquiries. The Society attends family history events in the community within the two counties and has a very active branch network, with meetings open to all.

Structure and Governance

The charity currently has a Council of 14 members of which 8 are non-executive Trustees.

The Council meets a minimum of six times per year and holds an Annual General Meeting.

Detailed written council reports and an agenda are prepared and circulated in advance of meetings, and minutes of meetings are published on the member's page of the website.

Recruitment and Appointment of new Trustees

The Council of the Society is made up of its Trustees. Council members who served during the year undertook administrative roles with the Society or were co-opted as representatives of the branches.

Trustees are elected to the Council based on discussions and recommendations offered by trustees and outside advisors to the organisation, as well as through a range of advertising channels.

Eligibility for membership of the charity, and membership of the Council of trustees, is determined by the governing document. There are no restrictions in the governing document on the operation of the charity other than those imposed by general charity law.

Trustee Induction and Training

New trustees are inducted by the Chair of the Council and are provided with a range of resources to support their understanding of Northumberland & Durham Family History Society activities.

The Charity's Grant-making Policies

The charity engages in grant-making activity only to pass on specific bequests given to the society for this purpose. It does not operate an ongoing, open programme for awarding grants.

The Contribution of Volunteers

The charity makes extensive use of volunteers to support its activities.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2022

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The Northumberland and Durham Family History Society is the principal family history society in the North-East of England from where it maintains contact with and provides assistance to its members during personal visits to our research centre on the 3rd Floor of MEA House, Ellison Place, Newcastle upon Tyne and through its journal, publications, website and branches in London and the North-East.

The objects of the Society are to advance public education in the fields of family history, genealogy, heraldry, demography and other subjects directly related to the study of history and in particular in relation to Northumberland and Durham. Our research centre and branch meetings are open to the public as well as to our members.

Public Benefit

The Trustees understand and have discussed the implications of the provisions of the Charities Act 2006, which state that all charities must demonstrate that they are established for public benefit, and have had due regard to the public benefit guidance issued by the Charity Commission. The Trustees believe that the charity meets both of the key principles.

Principle 1 - There must be an identifiable benefit, or benefits

Northumberland & Durham Family History Society's activities create opportunities for people to explore their links with their families and communities.

Principle 2 - Benefit must be to the public, or a section of the public

Engagement in Northumberland & Durham Family History Society's activities is open to the entire general public.

Northumberland & Durham Family History Society's beneficiaries are therefore appropriate to its aims and the public as a whole benefits from its work.

All of these benefits are clear, evidenced and relate directly to Northumberland & Durham Family History Society's aims. In addition, the Trustees do not consider that any significant detriment or harm flows from Northumberland & Durham Family History Society's work.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2022

ACHIEVEMENTS AND PERFORMANCE

Summary of the main achievements of the charity during the year

The total membership of the Society makes it one of the medium-sized family history societies in the country. In common with other societies, we have to face the continuing challenge of the popularity of research at home on the internet, and the risk of a decline in membership. The Society continues its efforts to attract and retain members by offering services and facilities best obtained through membership and by providing indexes and records that can be viewed online. During the year ending 31st December 2022, membership of the Society increased by an average of 4 new members a month.

Following the relaxation of Covid-19 restrictions, the Library & Research Centre re-opened, but the number of visitors did not return to pre-covid levels. With the re-opening, our volunteers were able to resume answering research enquiries during 2022.

During the year the Society attended events to publicise the Society and sell books and other goods from our shop. These included Sunderland History Fair, North Tyneside Fair, a Family history day during Local History Week at Newcastle City Library and York Fair.

The Society's Accounts for 2021 were approved at the AGM held on 24th September 2022 at Riding Mill Village Hall, followed by an excellent talk by Mark Hatton on the Iconography of Ancient Gravestones.

During the year, the Alnwick branch continued to hold successful meetings on Zoom, but was forced to close at the end of 2022 when no-one was available to continue running the branch.

Research Centre

The Research Centre is now well settled into our new home at MEA House and the choice of this venue is widely recognised to have been beneficial. The number of visitors in 2022 was 408.

Resources available at the Research Centre grow steadily every year and the Society has continued to benefit from the work of those members who extract and transcribe records which are then made available through publications and also on the membership section of the website.

The Trustees would like to express thanks to those members volunteering to undertake numerous tasks to maintain the work of the Society, particularly those duty volunteers whose expertise greatly assists researchers. The centre welcomes pre-arranged visits by tutors with their family history learners when they can learn about the resources provided by the society.

Initiatives

The project to prepare an index to the names of persons mentioned in the Durham and Northumberland Wills (1701-1858) held at Palace Green Library in Durham, was completed in 2022, and contains 556,834 names. The index can be viewed by members on the website and by visitors in the search room.

A searchable list of the promoters and defendants in causes held in the Consistorial Court of the Bishop of Durham has been added to the website, and the names and other details of persons mentioned in the cause papers and proctor's papers has commenced.

A project to transcribe Bishops Transcripts of baptisms, marriages and burials is in progress and these will be added to the website and the library collections.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2022

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Summary of the main achievements of the charity during the year (Cont.)

Library

Donations of Family Trees, Family Histories and Unwanted Certificates continue. Two of our founder members died during the year, and their executors have donated their genealogical books and papers to the Society. The Society also received a large donation of microfilms and books of transcriptions of parish registers from Annfield Plain Family History Society when that society closed.

The project to digitise the Family Trees held in the research centre has been completed, and these are available for purchase by members only. The copyright for ownership of the Family Tree collection remains with the owner/compiler. This stipulation also applies to any Family Histories that are on the bookshelves of the research centre.

The Journal

The Society's quarterly Journal remains a key benefit to members, providing interesting and instructive articles on family and local history. It also provides a forum for correspondence and interaction between members through 'Letters to the Editor'.

The Journal, at the request of a member, can be e-mailed to them as a PDF file - sending the Journal in this way cuts down on postage costs. The number of members requesting the Journal via e-mail continued to increase during 2021. Down-loadable versions of back issues of the Journal are available on the website.

Social Media

A Facebook group has been added to the Society's Facebook presence. Whereas the Facebook page is accessible to all, the Facebook group is restricted to members, and early indications are that it is encouraging Facebook users to join the Society.

E-Newsletter

The e-newsletter introduced six years ago, has been a good way of communicating with the membership between delivery of the quarterly Journals. It includes genealogical information, news about additions to the website, details of branch meetings and courses being held. Members are also encouraged to contribute items of news to the newsletter editor. Feedback concerning the newsletter has been very positive.

Genealogical Projects

Progress continues to be made on the preparation of parish records for inclusion on the Society's online database and for transfer to Find my Past which is a valuable source of royalty income. The Society thanks those volunteers who input and check these records which are an important asset for the Society.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2022

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Summary of the main achievements of the charity during the year (Cont.)

Website

The internet is a vital link with the membership; as a first contact for attracting new members, for making records accessible through the sales catalogue and ever-expanding online shop, and for giving access to the records that we hold in the research centre to our worldwide membership.

Improvements to the member's section of the website were launched in 2022, and preparations for an upgrade of the online shop are in progress. We aim to produce a more user-friendly system, and our Membership secretary and our IT consultants are collaborating to achieve this.

Use of the PayPal payment system continues to facilitate online sales of publications to members and non-members throughout the world.

Publicity

Advertising of the Society in newspapers resumed in 2022. Also, the placing of notices in libraries, archives and on community boards continued throughout the year.

Joyce Wakenshaw Bequest

The purchase of 4 new laptops was funded for use by project leaders to store data submitted by volunteers prior to preparation for addition to the member's page of the website, library collections and the sales catalogue/

Strategic Plan

Consultations amongst the trustees were carried out towards the end of 2022 to identify the strengths and weaknesses of the Society, and a sub-committee was set up to prepare a new strategic plan. The sub-committee completed its work and submitted its report to the trustees in the current year.

The principal aim of the new strategic plan is to facilitate wider participation of members in running the society, as well as continuing to develop the society's resources, and remain financially secure.

Branches

The Society has a network of branches in the following locations. Members provide a programme of meetings covering a wide range of subjects related to family and local history.

- Alnwick (Closed in December 2022)
- Blyth (South East Northumberland)
- Belmont (Durham City)
- Hexham (Tynedale)
- London
- Newcastle upon Tyne
- North Shields (North Tyneside)
- Pegswood (Wansbeck & District)
- South Shields (South Tyneside)

The trustees thank the branch officers for their continuing work in promoting family history and encouraging attendance at meetings.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
TRUSTEES' REPORT
For the year ended 31 December 2022

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Summary of the main achievements of the charity during the year (Cont.)

Financial Review

The out-turn for the year is an unrestricted surplus of £7,244 (2021: Surplus £15,528).

After taking into account the surplus for the year, there is a balance on Unrestricted Funds at 31 December 2022 of £103,770.

Reserves Policy

The Trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission.

The Trustees aim to firstly hold a level of unrestricted Reserves which enables the charity to have sufficient financial resources to meet various liabilities which would crystallise if Northumberland & Durham Family History Society's funding were unable to continue operating, including future rent/service charge liabilities and the repayment of membership subscriptions received in advance.

At present, the Trustees estimate that the Unrestricted Reserves required for such purposes amount to approximately £88,000.

Northumberland & Durham Family History Society currently holds Unrestricted Reserves of £103,770 at 31 December 2022. Free Reserves, defined as Unrestricted Reserves minus any Designated Funds (£Nil) and the Net Book Value of Unrestricted Tangible Fixed Assets of £22,199, are £81,571.

The charity intends, through its budgeting processes, to increase free Unrestricted Reserves to the desired level within the next 2 years.

This policy will be reviewed by the Trustees on an annual basis as part of the charity's budgeting processes.

Investment Policy

The charity currently holds accounts at a number of different banks in order to both maximise interest receivable and as far as it is practicable, to hold funds within the financial compensation limit for each institution.

Risk Management

The Trustees of the charity regularly review the major governance, operational and financial risks which the charity faces as part of its annual business planning process and confirm that systems have been established to mitigate these risks.

Northumberland & Durham Family History Society has a risk management strategy in place which comprises:

- an ongoing review of the strategic risks the charity may face via the strategic plan
- the establishment of systems and procedures to mitigate those risks identified
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2022

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Risk Management (Cont.)

The Trustees are satisfied that appropriate financial systems and controls are in place.

The Trustees consider the key risks facing the charity at this time to be:

- Insufficient volunteers to carry out administrative roles for the Society
- Current volunteers carrying out multiple roles

The Trustees are managing the potential impact of these risks by ensuring that:

- Prudent budgets have been set for the next financial year
- The charity maintains a low cost base
- Regular management accounts are provided, showing the performance against budget
- Reserves policies have been adopted which provide an appropriate surplus of uncommitted reserves which will enable the charity to meet all its liabilities even if income targets are not achieved
- A plan is in place to remove geographical limitations on the eligibility of members to become trustees, and to hold hybrid trustee meetings (face to face & Teams), subject to approval by the membership at the next AGM.

In May 2018, the society produced Policies and Documents in order to comply with the new General Data Processing Regulations (GDPR), which were approved by the Trustees. Those Policies and Documents have been shared, where appropriate, with members, branches and also the volunteers at the Library and Research Centre.

PLANS FOR THE FUTURE

The Society has set a number of over-arching aims and objectives which inform its future plans.

- To increase membership of the society on an ongoing basis by attending family history events, promoting the society through social media and other diverse activities and attracting new members via the homepage of the website by explaining the benefits of membership of the Society.
- To continue to initiate the production of specific databases, such as the Wills database, which makes available publicly new/unique information not published electronically elsewhere, both via the Membership section of the Society's website and available for sale on CDs
- To continue to make use of the skills of transcribers in the future production of databases, with a view to publishing databases for sale to Members and to the general public.
- To continue to update the Society's website, making additional data from the Society's database available to members via a password-protected Members' Area.

The Society looks forward to attending events in 2023, plans are already being worked on for the Family History event at the City Library for 2023 are going ahead at the time of writing this report.

The next Society Conference will be held in 2025 as part of the celebrations for the 50th anniversary of the Society.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
TRUSTEES' REPORT
For the year ended 31 December 2022

RESPONSIBILITIES OF THE TRUSTEES

The Trustees shall manage the business of the Charity and may exercise all the powers of the Charity unless restricted by the Charities Act or the constitution of the Charity.

The Trustees are responsible for the preparation of the financial statements for each financial year which show a true and fair view of the state of affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparation of the financial statements the Trustees should follow best practice and:

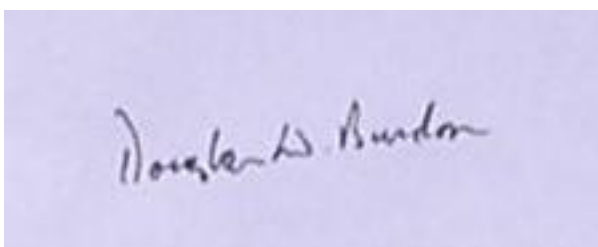
1. Select suitable accounting policies and apply them.
2. Make judgements and exercises that are reasonable and prudent.
3. Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

The Trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity.

The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005 by the Charities Commission England and Wales).

Signed on behalf of the Trustees

A rectangular area containing a handwritten signature in dark ink. The signature is written in a cursive style and appears to read "Douglas A. Burdon".

Douglas Burdon
Chair of the Trustees

9 May 2023

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY LIMITED FOR THE YEAR ENDED 31 DECEMBER 2022

I hereby report to the Trustees/Members of Northumberland & Durham Family History Society (Charity Registration Number 510538) on the accounts for the year ended 31 December 2022 set out on pages 12 to 20.

Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

- In connection with my examination, no matter has come to my attention
1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
 2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



9 May 2023

Pete O'Hara, FCA, Chartered Accountant

4 Stoneyhurst Road West, Gosforth, Newcastle upon Tyne NE3 1PG

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income					
Income from Investments	2	1,910	-	1,910	1,069
Donations & Legacies	3	32,513	-	32,513	54,661
Income from Charitable Activities	4	18,653	-	18,653	15,289
Total Income		53,076	-	53,076	71,019
Expenditure					
Expenditure on Charitable Activities	5	45,832	6,638	52,470	65,161
Total Expenditure		45,832	6,638	52,470	65,161
Net Income/(Expenditure)	6	7,244	(6,638)	606	5,858
Balance brought forward at 1 January		96,526	124,563	221,089	215,231
Balance carried forward at 31 December	12, 13	£103,770	£117,925	£221,695	£221,089

The notes on pages 14 to 20 form part of the financial statements.

All of the activities of the company are classed as continuing.

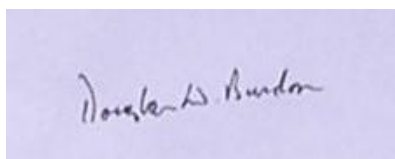
The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
STATEMENT OF FINANCIAL POSITION/BALANCE SHEET
AS AT 31 DECEMBER 2022

	Notes	2022 £	2021 £
Fixed Assets			
Tangible Fixed Assets	8	26,599	29,757
Current Assets			
Stocks	9	899	860
Debtors	10	15,251	14,785
Cash At Bank & In Hand		199,519	198,166
		<u>215,669</u>	<u>213,811</u>
Creditors – Amounts Falling Due Within 1 Year	11	(20,573)	(22,479)
Net Current Assets/(Liabilities)		<u>195,096</u>	<u>191,332</u>
Total Net Assets	12	<u>£221,695</u>	<u>£221,089</u>
Represented by:			
Unrestricted Reserves	12, 13	103,770	96,526
Restricted Reserves	12, 13	117,925	124,563
		<u>£221,695</u>	<u>£221,089</u>

The notes on pages 14 to 20 form part of the financial statements.

These financial statements were approved and signed by a Member of the Board of Trustees on 9 May 2023.



Douglas Burdon
Chair of the Trustees

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting Policies

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Charities Act 2011 and the Charities Statement of Recommended Practice (SORP).

Cash Flow Statement

The Directors have taken advantage of the provisions of the Financial Reporting Standard Number 1, which exempts small entities from the need to prepare a cash flow statement.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Such income is only deferred when the donor or funder has specified that the grant or donation can only be used in future accounting periods or where the donor or funder has imposed conditions which must be met before the charity has unconditional entitlement.

Subscriptions from members are recognised as income in the accounts of the charity in the period to which that membership subscription relates.

Investment Income

Investment income is recognised on a receivable basis.

Resources expended

All expenditure is accounted for on an accruals basis and is recognised when a liability is incurred.

- Costs of generating funds are those costs of seeking potential funders and applying for funding.
- Charitable activities include expenditure associated with the planning and delivery of core activities. This includes both the direct costs and support costs relating to these activities
- Support or Indirect costs are those costs incurred in support of the charitable objectives. These have been allocated to the resources expended on a consistent basis that fairly reflects the true use of those resources within the organisation, such as allocating staff costs by time spent and other costs by their usage.
- Governance costs are those incurred in the governance of the charity and its assets and are primarily associated with the constitutional and statutory requirements.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting Policies (Continued)

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Operating Leases

The charity classifies the lease of certain types of equipment as operating leases as the title to the equipment remains with the lessor. Rental charges are charged against income on a straight-line basis over the period of the lease.

Tangible Fixed Assets and Depreciation

Depreciation is provided on any fixed assets at rates calculated to write off the assets over their remaining useful lives as follows:

Capital equipment - 25% on reducing balance
Fixtures and fittings - 25% on reducing balance
Website and laptops - 33% on cost
Library and research aids - 5% on reducing balance

The fixed assets of the charity were revalued by the Trustees on 31 December 2008 on the basis of their value in use to this charity. Library & Research Aids are revalued every 3 years with the latest revaluation carried out at 31 December 2017.

A full year's depreciation charge is applied in the year of acquisition and no charge is made in the year of disposal.

Fund Accounting

The charity uses restricted income funds to account for situations in which a funder requires that a grant must be spent on a particular purpose or where funds have been raised for a specific purpose. The aim and use of each restricted fund is set out in note 13 to the financial statements.

All other funds are considered Unrestricted Funds and are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Taxation

Northumberland & Durham Family History Society is a registered charity and, as such, is not liable to taxation on its income in the current year.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Income from Investments

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Interest on cash deposits	1,910	-	1,910	1,069
	£1,910	£-	£1,910	£1,069

The 2021 total of £1,069 is wholly attributable to Unrestricted Funds.

3. Income – Donations & Legacies

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Donations	2,641	-	2,641	24,706
Gift Aid	4,326	-	4,326	4,828
Subscriptions	25,546	-	25,546	25,127
	£32,513	£-	£32,513	£54,661

The 2021 total of £54,661 is wholly attributable to Unrestricted Funds.

4. Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Royalties	16,502	-	16,502	12,890
Resource Centre Income	2,026	-	2,026	2,352
Courses & Conferences Income	125	-	125	47
	£18,653	£-	£18,653	£15,289

The 2021 total of £15,289 is wholly attributable to Unrestricted Funds.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

5. Expenditure on Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Direct Activity Costs				
Advertising, Publicity & Fairs	516	-	516	755
Printing & Distribution of Journals	12,718	-	12,718	11,148
Publications Costs	49	-	49	46
Resource Centre Costs	17,630	-	17,630	23,663
Relocation Costs	-	-	-	13,250
Conference & Course Expenses	192	-	192	28
Subscriptions	2,617	-	2,617	2,571
Other Direct Costs	-	-	-	14
Support Costs				
Management & Administration Costs	5,313	4,340	9,653	6,508
Depreciation	1,363	2,298	3,661	3,617
Governance Costs				
Independent Examiner's Fees	800	-	800	800
Book-keeping Costs	1,500	-	1,500	1,500
Trustee & Branch Meeting Costs	3,134	-	3,134	1,261
	£45,832	£6,638	£52,470	£65,161

Of the 2021 total of £65,161, £55,491 is attributable to Unrestricted Funds and £9,670 to Restricted Funds.

6. Net Income/(Expenditure)

	2022	2021
	£	£
Net income/(expenditure) is stated after charging/(crediting):		
Depreciation of owned Fixed Assets	3,661	3,617
Independent Examiner's Fees	800	800

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

7. Staff Costs & Trustees' Remuneration

The charity employed no staff in the year (2021: None).

Fees of £1,500 (2021: £1,500) were paid to Niamh Cunningham, a Trustee and Treasurer, in the year for book-keeping services.

No other remuneration has been paid to any Trustees in the year (2021: £Nil).

Travel and subsistence expenses of £65 were reimbursed to 2 Trustees in respect of their duties on behalf of the charity (2021: £53 to 3 Trustees).

8. Tangible Fixed Assets

	Capital Equipment £	Fixtures & Fittings £	Website & IT Equipment £	Library & Research Aids £	Total Fixed Assets £
Cost					
At 1 January 2022	13,300	11,125	17,003	38,186	79,614
Additions in year	284	-	-	219	503
Disposals	(85)	-	-	-	(85)
At 31 December 2022	13,499	11,125	17,003	38,405	80,032
Accumulated Depreciation					
At 1 January 2022	10,993	5,447	15,503	17,914	49,857
Charge for year	618	1,419	599	1,025	3,661
Disposals	(85)	-	-	-	(85)
At 31 December 2022	11,526	6,866	16,102	18,939	53,433
Net Book Value					
At 31 December 2022	£1,973	£4,259	£901	£19,466	£26,599
At 1 January 2022	£2,307	£5,678	£1,500	£20,272	£29,757

9. Stocks

	2022 £	2021 £
Stocks – Books, CDs & Catering Stock	899	860
	£899	£860

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

10. Debtors

	2022	2021
	£	£
Trade Debtors	3,667	2,733
Other Debtors – Gift Aid	3,471	4,332
Other Taxes & Social Security Costs - VAT	289	668
Prepayments	6,246	6,219
Accrued Income	1,578	833
	£15,251	£14,785

All sums are due within 1 year.

11. Creditors – Amounts Falling Due Within 1 Year

	2022	2021
	£	£
Trade Creditors	2,522	2,277
Other Creditors – Subscriptions In Advance	17,060	19,378
Accruals	991	824
	£20,573	£22,479

12. Analysis of Net Assets between Funds

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Fixed Assets	22,199	4,400	26,599	29,757
Stocks	899	-	899	860
Debtors	15,251	-	15,251	14,785
Cash at Bank and In Hand	85,994	113,525	199,519	198,166
Creditors – Amounts Due Within 1 Year	(20,573)	-	(20,573)	(22,479)
	£103,770	£117,925	£221,695	£221,089

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

13. Analysis of Charitable Funds

	Fund at 1 January 2022 £	Incoming Resources in Year £	Resources Expended in Year £	Fund at 31 Dec 2022 £
Unrestricted Funds				
Charity General Fund	96,526	53,076	(45,832)	103,770
Restricted Funds				
Legacy Fund	124,563	-	(6,638)	117,925
Total Funds	£221,089	£53,076	£(52,470)	£221,695

Name of Restricted Fund

Description & Purpose of the Restricted Fund

Legacy Fund

To enhance the provision of space, supervision and the organisation of material, equipment and resources to facilitate the study of family history in the local studies section of Blyth Public Library. Any other remaining funds are to be used to help facilitate the compilation of index listings and information helpful to family history research.

14. Taxation

The company is a registered charity and no provision is considered necessary for taxation.

15. Financial Commitments

No material financial commitments have been made in respect of future financial periods.

**NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
MANAGEMENT INFORMATION**
FOR THE YEAR ENDED 31 DECEMBER 2022

The following pages do not form part of the statutory accounts

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022

	Year to 31 December 2022 £	Year to 31 December 2021 £
<u>INCOME</u>		
Income from Investments		
Interest on Cash Deposits	1,910	1,069
	1,910	1,069
Income – Donations & Legacies		
Donations	2,641	24,706
Gift Aid	4,326	4,828
Subscriptions	25,546	25,127
	32,513	54,661
Income from Charitable Activities		
Royalties – Find My Past/Genes Reunited	16,502	12,890
Resource Centre Income	2,026	2,352
Courses & Conferences Income	125	47
	18,653	15,289
Total Income	53,076	71,019
<u>EXPENDITURE</u>		
Direct Activity Costs		
Advertising, Publicity & Fairs	516	755
Printing & Distribution of Journals	12,718	11,148
Publications Costs	49	46
Conference & Course Expenses	192	28
Subscriptions & Affiliations	2,617	2,571
Other Direct Costs	-	14
	£16,092	14,562

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022

	Year to 31 December 2022 £	Year to 31 December 2021 £
Resource Centre Costs		
Rent, Rates, Water & Service Charge	15,763	20,828
Insurance	487	322
Heat & Light	-	560
Telephone & Broadband	432	541
Equipment Maintenance	841	875
Volunteer Expenses	65	24
Relocation Costs	-	13,250
Repairs & Maintenance	42	242
Sundry Expenses	-	271
	17,630	36,913
Support Costs - Management		
Bank & Paypal Charges	589	614
Depreciation – Capital Equipment	618	696
Depreciation – Fixtures & Fittings	1,419	1,717
Depreciation – Website & IT Equipment	599	296
Depreciation – Library & Research Aids	1,025	908
Insurance - General	304	486
Loss/(Gain) on Disposal of Fixed Assets	-	35
IT – Website & Server Costs	7,269	4,155
Print, Postage & Stationery	1,439	1,189
Sundry Costs	52	29
	13,314	10,125
Governance Costs		
Accountancy/Independent Examiner's Fees	800	800
Book-keeping Costs	1,500	1,500
Branch Meeting Costs	3,134	1,261
	5,434	3,561
Total Expenditure	52,470	65,161
Surplus/(Deficit) for the Year	£606	£5,858

THE NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

England & Wales - Charity number 510538

Accounts

Registered Charity Number 510538

**NORTHUMBERLAND AND DURHAM
FAMILY HISTORY SOCIETY**

**REPORT AND ACCOUNTS
For the year ending 31 December 2021**

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2021

The Trustees present their report and the unaudited financial statements of the unincorporated charity for the year ended 31 December 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Northumberland & Durham Family History Society
Charity registration number	510538
Registered office	MEA House, 3 rd Floor, Ellison Place, Newcastle upon Tyne NE1 8XS

Trustees

The Trustees of Northumberland & Durham Family History Society during the period and to the date of signing this report are as follows:

D W Burdon
R Calasca
N Cunningham
A Franklin
D George
J Heckels
J Hewitt
J Jackman (Chair)
K Johnson
R Lee
M Murphy
G Reed
J Smith
C Trinder
J Ward

Company Secretary R Calasca

Bankers TSB, St Mary's Place, Newcastle upon Tyne BX4 7SB

Independent Examiner Pete O'Hara FCA, Chartered Accountant, 4 Stoneyhurst Road West, Gosforth, Newcastle upon Tyne NE3 1PG

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Documents

Northumberland & Durham Family History Society is controlled by its governing document which was adopted on 18 September 1975 and has been updated several times since, most recently on 26 October 2021.

Charitable Purpose

Northumberland & Durham Family History Society's charitable objects are to promote family history and assist all those individuals who wish to research their family history.

This is facilitated through members of the Society and anyone from the general public using the research centre and library, and through postal enquiries. The Society holds family history events in the community within the two counties and there is a very active branch network, with meetings open to all.

Structure and Governance

The charity currently has a board of 15 non-executive Trustees.

The Board meets a minimum of eight times per year and holds an Annual General Meeting each year.

Detailed written Board reports and an agenda are prepared and circulated in advance of meetings.

Recruitment and Appointment of new Trustees

The Council of the Society is made up of its Trustees who undertake offices of the Society or its branches. The members who served during the year undertook administrative roles with the Society or were co-opted as representatives of the branch.

Trustees are elected to the Board based on discussions and recommendations offered by Trustees and outside advisors to the organisation, as well as through a range of advertising channels.

Eligibility for membership of the charity, and membership of the Board of Trustees, is governed by the governing document. There are no restrictions in the governing document on the operation of the charity other than those imposed by general charity law.

Trustee Induction and Training

New Trustees are inducted by the Chair of the Board and are provided with a range of resources to support their understanding of Northumberland & Durham Family History Society activities.

The Charity's Grant-making Policies

The charity engages in grant-making activity only to pass on specific bequests received. It does not operate an ongoing, open programme for grant-making.

The Contribution of Volunteers

The charity makes extensive use of volunteers to support its activities.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2021

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The Northumberland and Durham Family History Society is the principal family history society in the North-East of England from where it maintains contact with and provides assistance to its members during personal visits to our research centre on the 3rd Floor of MEA House, Ellison Place, Newcastle upon Tyne and through its journal, publications, website and branches in London and the North-East.

The objects of the Society are to advance public education in the fields of family history, genealogy, heraldry, demography and other subjects directly related to the study of history and in particular in relation to Northumberland and Durham. Our research centre and branch meetings are open to the public as well as to our members.

Public Benefit

The Trustees understand and have discussed the implications of the provisions of the Charities Act 2006, which state that all charities must demonstrate that they are established for public benefit, and have had due regard to the public benefit guidance issued by the Charity Commission. The Trustees believe that the charity meets both of the key principles.

Principle 1 - There must be an identifiable benefit, or benefits

Northumberland & Durham Family History Society's activities create opportunities for people to explore their links with their families and communities.

Principle 2 - Benefit must be to the public, or a section of the public

Engagement in Northumberland & Durham Family History Society's activities is open to the entire general public.

Northumberland & Durham Family History Society's beneficiaries are therefore entirely appropriate to its aims and the public as a whole benefits from its work.

All of these benefits are clear, evidenced and relate directly to Northumberland & Durham Family History Society's aims. In addition, the Trustees do not consider that any significant detriment or harm flows from Northumberland & Durham Family History Society's work.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2021

ACHIEVEMENTS AND PERFORMANCE

Summary of the main achievements of the charity during the year

Membership of the Society makes it one of the medium-sized larger family history societies in the country. In common with other societies, we have to face the continuing challenge of the popularity of research on the internet and the likelihood of a decline in membership. The Society continues its efforts to attract and retain members by offering services and facilities best obtained through membership and by encouraging activities in the Society's affairs.

Impact of COVID-19

The Library & Research Centre suffered from the lack of the usual number of visitors, though, as civic libraries opened up again to the public, royalties from Find My Past improved.

2021 once again saw the cancellation of a number of events at which the Society would have had a presence, including Sunderland History Fair and the Family History Fair at Newcastle City Library. This was mitigated by two topics relating to family history research that were made available as part of the virtual Local History Month event.

Volunteer support research enquiries resumed again during 2021

Trustees face to face meetings resumed again towards the end of 2021 and the Society's Accounts for 2020 were approved at the AGM held in October 2021. During the AGM approval was granted for an amendment to the Society's Constitution stating the measures to be taken in the event of another national emergency.

During the autumn of 2021, branch face to face meetings commenced again, though two branches continued with Zoom meetings.

Sales of publications and data improved during 2021.

Research Centre

The Research Centre continues to operate, despite moving to smaller premises during January 2021. There is a continuing decline in the number of visitors, whilst COVID 19 regulations have also had an adverse impact on the number of visitors. The Trustees' expectations are that visits by visitors/ researchers will rise in numbers as the COVID Regulations are eased.

Resources available at the Research Centre grow steadily every year and the Society has continued to benefit from the work of those members who extract and transcribe records which are then made available through publications and also on the membership section of the website.

The Trustees would like to express their thanks to those members volunteering to undertake numerous tasks to maintain the work of the Society, particularly those duty volunteers whose expertise greatly assists researchers. The centre welcomes pre-arranged visits by tutors with their family history learners. This introduces them to the resources available in the centre.

The Beyond the Basics Course at the beginning of 2020 was curtailed by the first lockdown in 2020. The Society honoured its obligation and completed the course during 2021.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2021

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Summary of the main achievements of the charity during the year (Cont.)

Initiatives

A date for a Conference has been deferred again, possibly until the Society celebrates its 50 years anniversary year in 2025.

A Beginners Family History Course is planned for early in 2022.

The Society's digital projector continues to be used by branches as a resource for visiting speakers at Branch Meetings, tutors for delivering family history courses and also for formulating the view of pages on the membership section of the website by a small committee, in order that members can easily access the data.

It is envisaged that workshops on specific topics held at branch meetings will resume in 2022.

The Trustees look forward to the year 2022, when they will have a presence at family history events as society opens out again. The project to enable individuals to access names in Durham Wills has been created to develop another strand of income for the Society and, at the time of writing, is nearing completion. It is planned to extract names from Durham Bishop's Causes eventually; these will be made available for sale on CDs and also on the membership section of the Society's website.

Another project is to produce transcripts of Durham Bishops' Transcripts has been commenced at this present time.

Library

In autumn 2021 an audit of publications was carried out, particularly of the Help books.

Donations of Family Trees, Family Histories and Unwanted Certificates continue.

Towards the end of 2021 the project to digitise the Family Trees in the research centre is nearing completion, so that they may be available for purchase and also to expedite the efficient processing of orders for the above. The copyright for ownership of the Family Tree collection remains with the owner/compiler.

This stipulation also applies to any Family Histories that are on the bookshelves of the research centre.

The Journal

The Society's quarterly Journal remains a key benefit to members, providing interesting and instructive articles on family and local history. It also provides a forum for correspondence and interaction between members through 'Letters to the Editor'.

The Journal, at the request of a member, can be e-mailed to them as a PDF file - sending the Journal in this way cuts down on postage costs. The number of members requesting the Journal via e-mail continued to increase during 2021.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2021

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Summary of the main achievements of the charity during the year (Cont.)

E-Newsletter

The e-newsletter introduced six years ago, has been a good means for communicating with the membership in between the delivery of the quarterly Journals. It includes genealogical information, news about the latest website, branches and any other courses being held. The members are encouraged to make a contribution to the newsletter through the editor. The feedback concerning the newsletter has been very positive.

Genealogical Projects

Progress continues to be made on the preparation for inclusion on the Society's database and for publication of parish records. The Society's thanks go to those volunteers who input and check as they are an important asset to the Society.

Website

An updated members' section of the website is planned to be launched early in 2022. Consultations with our IT consultants, working with our Membership Secretary, will produce a more member-friendly system.

The internet is a vital link with the membership - as a first potential contact, through the sales catalogue and ever-expanding online shop, to attracting prospective members and also researchers.

The ability to use the PayPal payment system continues to facilitate access to publications for members and non-members throughout the world, whilst the roles of Facebook and Twitter are significant.

Publicity

Again, COVID 19 has impacted on when the Society should be publicised. It is planned that in early 2022 a publicity campaign will be implemented. As well as publicising the Society in the press, libraries and archives, continuing throughout the year, notice will be brought to a wider public by placing it in diverse places, such as churches, community boards, supermarkets etc.

Joyce Wakenshaw Bequest

Discussions were held by the Joyce Wakenshaw Sub Committee during 2020, which agreed that, when the Society moved to the new premises early in 2021, 50% of all relocation costs would come from the bequest and that new PCs would be purchased for the research centre - these have now been implemented. In addition, a Sub Committee meeting later in 2021 agreed to the purchase of 3 new laptops in order that projects/data etc could be inputted onto the laptops and then downloaded later.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2021

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Summary of the main achievements of the charity during the year (Cont.)

Branches

The Society has a network of branches whose members provide extensive programmes. Meetings cover a wide range of subjects on many aspects of family and local history.

Normally, it is possible to attend a branch meeting throughout most of the region and at our London branch. COVID 19 has had a continuing impact on Branch meetings, but, during the autumn of 2021, face to face meetings commenced again.

The Society is active in the following locations:

- Alnwick
- Blyth (South East Northumberland)
- Belmont (Durham City)
- Hexham (Tynedale)
- London
- Newcastle upon Tyne
- North Shields (North Tyneside)
- Pegswood (Wansbeck & District)
- South Shields (South Tyneside)

Two branches continued to hold meetings via Zoom. When the society moves onto the Microsoft system the branches will be able to utilise Teams for meetings.

The Trustees thank the Branch Officers for their continuing work in promoting activity and encouraging attendance at meetings.

Strategic Plan

Consultations amongst the Trustees were carried out towards the end of 2021 with a view to formulating a new Strategic Plan that will carry the Society into the future. A sub- committee will be set up early in 2022 to continue the discussion.

The aims of the Strategic Plan is to enable the NDFHS to:

- a: Continuing developing as a Family History Society.
- b: be financially secure.

The Trustees regard a Strategic Plan as a working document that requires to be reviewed at regular intervals.

As stated earlier in this Report, the move to MEA House has resulted in the Society's finances to be in an improved position at the end of 2021.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
TRUSTEES' REPORT
For the year ended 31 December 2021

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Summary of the main achievements of the charity during the year (Cont.)

Financial Review

The out-turn for the year is an unrestricted surplus of £15,528 (2020: Deficit £9,289).

After taking into account the surplus for the year, there is a balance on Unrestricted Funds at 31 December 2021 of £96,526.

Reserves Policy

The Trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission.

The Trustees aim to firstly hold a level of unrestricted Reserves which enables the charity to have sufficient financial resources to meet various liabilities which would crystallise if Northumberland & Durham Family History Society's funding were unable to continue operating, including future rent/service charge liabilities and the repayment of membership subscriptions received in advance.

At present, the Trustees estimate that the Unrestricted Reserves required for such purposes amount to approximately £88,000.

Northumberland & Durham Family History Society currently holds Unrestricted Reserves of £96,526 at 31 December 2021. Free Reserves, defined as Unrestricted Reserves minus any Designated Funds (£Nil) and the Net Book Value of Unrestricted Tangible Fixed Assets of £22,710, are £73,816.

The charity intends, through its budgeting processes, to increase free Unrestricted Reserves to the desired level within the next 2 years.

This policy will be reviewed by the Trustees on an annual basis as part of the charity's budgeting processes.

Investment Policy

The charity currently invests surplus cash funds only via a variety of interest-bearing deposit accounts.

It holds accounts at a number of different banks in order to both maximize interest receivable and to, as far as practicable, hold funds within the financial compensation limit for each institution.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
TRUSTEES' REPORT
For the year ended 31 December 2021

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Risk Management

The Trustees of the charity regularly review the major governance, operational and financial risks which the charity faces as part of its annual business planning process and confirm that systems have been established to mitigate these risks.

Northumberland & Durham Family History Society has a risk management strategy in place which comprises:

- an ongoing review of the strategic risks the charity may face via the strategic plan
- the establishment of systems and procedures to mitigate those risks identified
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

The Trustees are satisfied that appropriate financial systems and controls are in place.

The Trustees consider the key risks facing the charity at this time to be:

- Falling membership levels and hence reduced subscription income (due to greater competition from alternative online resources)
- Reduced royalty income from the Federation of Family History Societies

The Trustees have managed the potential impact of these risks by ensuring that:

- Prudent budgets have been set for the next financial year
- The charity maintains a low cost base
- Regular management accounts are provided, showing the performance against budget
- Reserves policies have been adopted which provide an appropriate amount of uncommitted Reserves which will always enable the charity to meet all its liabilities even if income targets are not achieved

In May 2018, the society produced Policies and Documents in order to comply with the new General Data Processing Regulations (GDPR), which were approved by the Trustees. Those Policies and Documents have been shared, where appropriate, with members, branches and also the volunteers at the Library and Research Centre.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2021

PLANS FOR FUTURE PERIODS

The Society has set a number of over-arching aims and objectives which inform its future plans.

- To increase membership of the society on an ongoing basis by attending family history events, promoting the society through social media and other diverse activities and attracting new members via the homepage of the website by explaining the benefits of membership of the Society.
- To continue to initiate the production of specific databases, such as the Wills database, which makes available publicly new/unique information not published electronically elsewhere, both via the Membership section of the Society's website and available for sale on CDs
- To continue to make use of the skills of transcribers in the future production of databases, with a view to publishing databases for sale to Members and to the general public.
- To continue to update the Society's website, making additional data from the Society's database available to members via a password-protected Members' Area.

The Society looks forward to attending events in 2022, plans are already being worked on for the Family History event at the City Library for 2022 are going ahead at the time of writing this report.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2021

RESPONSIBILITIES OF THE TRUSTEES

The Trustees shall manage the business of the Charity and may exercise all the powers of the Charity unless restricted by the Charities Act or the constitution of the Charity.

The Trustees are responsible for the preparation of the financial statements for each financial year which show a true and fair view of the state of affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparation of the financial statements the Trustees should follow best practice and:

1. Select suitable accounting policies and apply them.
2. Make judgements and exercises that are reasonable and prudent.
3. Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

The Trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity.

The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005 by the Charities Commission England and Wales).

Signed on behalf of the Trustees



Joyce Jackman
Chair of the Trustees

12 April 2022

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY LIMITED FOR THE YEAR ENDED 31 DECEMBER 2021

I hereby report to the Trustees/Members of Northumberland & Durham Family History Society (Charity Registration Number 510538) on the accounts for the year ended 31 December 2021 set out on pages 14 to 22.

Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

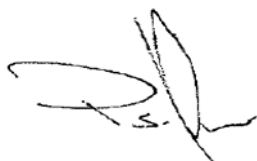
- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

- In connection with my examination, no matter has come to my attention
1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
 2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



12 April 2022

Pete O'Hara, FCA, Chartered Accountant

4 Stoneyhurst Road West, Gosforth, Newcastle upon Tyne NE3 1PG

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income					
Income from Investments	2	1,069	-	1,069	2,333
Donations & Legacies	3	54,661	-	54,661	29,396
Income from Charitable Activities	4	15,289	-	15,289	12,076
Total Income		71,019	-	71,019	43,805
Expenditure					
Expenditure on Charitable Activities	5	55,491	9,670	65,161	70,733
Total Expenditure		55,491	9,670	65,161	70,733
Net Income/(Expenditure)	6	15,528	(9,670)	5,858	(26,928)
Balance brought forward at 1 January		80,998	134,233	215,231	242,159
Balance carried forward at 31 December	12, 13	£96,526	£124,563	£221,089	£215,231

The notes on pages 16 to 22 form part of the financial statements.

All of the activities of the company are classed as continuing.


The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
STATEMENT OF FINANCIAL POSITION/BALANCE SHEET
AS AT 31 DECEMBER 2021

	Notes	2021 £	2020 £
Fixed Assets			
Tangible Fixed Assets	8	29,757	23,732
Current Assets			
Stocks	9	860	864
Debtors	10	14,785	18,496
Cash At Bank & In Hand		198,166	202,719
		<u>213,811</u>	<u>222,079</u>
Creditors – Amounts Falling Due Within 1 Year	11	(22,479)	(30,580)
Net Current Assets/(Liabilities)		<u>191,332</u>	<u>191,499</u>
Total Net Assets	12	<u>£221,089</u>	<u>£215,231</u>
Represented by:			
Unrestricted Reserves	12, 13	96,526	80,998
Restricted Reserves	12, 13	124,563	134,233
		<u>£221,089</u>	<u>£215,231</u>

The notes on pages 16 to 22 form part of the financial statements.

These financial statements were approved and signed by a Member of the Board of Trustees on 12 April 2022.



Joyce Jackman
Chair of the Trustees

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting Policies

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Charities Act 2011 and the Charities Statement of Recommended Practice (SORP).

Cash Flow Statement

The Directors have taken advantage of the provisions of the Financial Reporting Standard Number 1, which exempts small entities from the need to prepare a cash flow statement.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Such income is only deferred when the donor or funder has specified that the grant or donation can only be used in future accounting periods or where the donor or funder has imposed conditions which must be met before the charity has unconditional entitlement.

Subscriptions from members are recognised as income in the accounts of the charity in the period to which that membership subscription relates.

Investment Income

Investment income is recognised on a receivable basis.

Resources expended

All expenditure is accounted for on an accruals basis and is recognised when a liability is incurred.

- Costs of generating funds are those costs of seeking potential funders and applying for funding.
- Charitable activities include expenditure associated with the planning and delivery of core activities. This includes both the direct costs and support costs relating to these activities
- Support or Indirect costs are those costs incurred in support of the charitable objectives. These have been allocated to the resources expended on a consistent basis that fairly reflects the true use of those resources within the organisation, such as allocating staff costs by time spent and other costs by their usage.
- Governance costs are those incurred in the governance of the charity and its assets and are primarily associated with the constitutional and statutory requirements.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting Policies (Continued)

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Operating Leases

The charity classifies the lease of certain types of equipment as operating leases as the title to the equipment remains with the lessor. Rental charges are charged against income on a straight-line basis over the period of the lease.

Tangible Fixed Assets and Depreciation

Depreciation is provided on any fixed assets at rates calculated to write off the assets over their remaining useful lives as follows:

Capital equipment - 25% on reducing balance
Fixtures and fittings - 25% on reducing balance
Website and laptops - 33% on cost
Library and research aids - 5% on reducing balance

The fixed assets of the charity were revalued by the Trustees on 31 December 2008 on the basis of their value in use to this charity. Library & Research Aids are revalued every 3 years with the latest revaluation carried out at 31 December 2017.

A full year's depreciation charge is applied in the year of acquisition and no charge is made in the year of disposal.

Fund Accounting

The charity uses restricted income funds to account for situations in which a funder requires that a grant must be spent on a particular purpose or where funds have been raised for a specific purpose. The aim and use of each restricted fund is set out in note 13 to the financial statements.

All other funds are considered Unrestricted Funds and are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Taxation

Northumberland & Durham Family History Society is a registered charity and, as such, is not liable to taxation on its income in the current year.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. Income from Investments

	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
Interest on cash deposits	1,069	-	1,069	2,333
	£1,069	£-	£1,069	£2,333

The 2020 total of £2,333 is wholly attributable to Unrestricted Funds.

3. Income – Donations & Legacies

	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
Donations	24,706	-	24,706	1,051
Gift Aid	4,828	-	4,828	4,947
Subscriptions	25,127	-	25,127	23,398
	£54,661	£-	£54,661	£29,396

The 2020 total of £29,396 is wholly attributable to Unrestricted Funds.

4. Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
Journals & Publication Sales	-	-	-	1,452
Royalties	12,890	-	12,890	10,290
Resource Centre Income	2,352	-	2,352	251
Courses & Conferences Income	47	-	47	83
	£15,289	£-	£15,289	£12,076

The 2020 total of £12,076 is wholly attributable to Unrestricted Funds.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

5. Expenditure on Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Direct Activity Costs				
Advertising, Publicity & Fairs	755	-	755	-
Printing & Distribution of Journals	11,148	-	11,148	10,405
Publications Costs	46	-	46	214
Resource Centre Costs	22,963	700	23,663	45,960
Relocation Costs	6,625	6,625	13,250	-
Conference & Course Expenses	28	-	28	36
Subscriptions	2,571	-	2,571	2,668
Other Direct Costs	14	-	14	72
Support Costs				
Management & Administration Costs	6,508	-	6,508	5,838
Depreciation	1,272	2,345	3,617	2,382
Governance Costs				
Independent Examiner's Fees	800	-	800	800
Book-keeping Costs	1,500	-	1,500	1,500
Legal Fees	-	-	-	20
Trustee & Branch Meeting Costs	1,261	-	1,261	838
	£55,491	£9,670	£65,161	£70,733

Of the 2020 total of £70,733, £69,008 is attributable to Unrestricted Funds and £1,725 to Restricted Funds.

6. Net Income/(Expenditure)

	2021 £	2020 £
Net income/(expenditure) is stated after charging/(crediting):		
Depreciation of owned Fixed Assets	3,617	2,382
Independent Examiner's Fees	800	800

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

7. Staff Costs & Trustees' Remuneration

The charity employed no staff in the year (2020: None).

Fees of £1,500 (2020: £1,500) were paid to Niamh Cunningham, a Trustee and Treasurer, in the year for book-keeping services.

No other remuneration has been paid to any Trustees in the year (2020: £Nil).

Travel and subsistence expenses of £53 (2020: £Nil) were reimbursed to 3 Trustees in respect of their duties on behalf of the charity.

8. Tangible Fixed Assets

	Capital Equipment £	Fixtures & Fittings £	Website & IT Equipment £	Library & Research Aids £	Total Fixed Assets £
Cost					
At 1 January 2021	16,494	5,879	15,207	37,918	75,498
Additions in year	1,312	6,302	1,796	268	9,678
Disposals	(4,506)	(1,056)	-	-	(5,562)
At 31 December 2021	13,300	11,125	17,003	38,186	79,614
Accumulated Depreciation					
At 1 January 2021	14,793	4,760	15,207	17,006	51,766
Charge for year	696	1,717	296	908	3,617
Disposals	(4,496)	(1,030)	-	-	(5,526)
At 31 December 2021	10,993	5,447	15,503	17,914	49,857
Net Book Value					
At 31 December 2021	£2,307	£5,678	£1,500	£20,272	£29,757
At 1 January 2021	£1,701	£1,119	£-	£20,912	£23,732

Library & Research Aids are usually revalued every 3 years with the latest revaluation carried out at 31 December 2017 resulting in a revaluation gain of £2,902. Due to the ongoing pandemic and the charity's relocation, no valuation was undertaken at 31 December 2021.

9. Stocks

	2021	2020
	£	£
Stocks – Books, CDs & Catering Stock	860	864
	£860	£864

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

10. Debtors

	2021	2020
	£	£
Trade Debtors	2,733	2,450
Other Debtors – Gift Aid	4,332	3,631
Other Taxes & Social Security Costs	668	1,598
Prepayments	6,219	9,309
Accrued Income	833	1,508
	£14,785	£18,496

All sums are due within 1 year.

11. Creditors – Amounts Falling Due Within 1 Year

	2021	2020
	£	£
Trade Creditors	2,277	9,708
Other Creditors – Subscriptions In Advance	19,378	19,738
Accruals	824	1,134
	£22,479	£30,580

12. Analysis of Net Assets between Funds

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Fixed Assets	22,710	7,047	29,757	23,732
Stocks	860	-	860	864
Debtors	14,785	-	14,785	18,496
Cash at Bank and In Hand	80,650	117,516	198,166	202,719
Creditors – Amounts Due Within 1 Year	(22,479)	-	(22,479)	(30,580)
	£96,526	£124,563	£221,089	£215,231

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

13. Analysis of Charitable Funds

	Fund at 1 January 2021 £	Incoming Resources in Year £	Resources Expended in Year £	Fund at 31 Dec 2021 £
Unrestricted Funds				
Charity General Fund	80,998	71,019	(55,491)	96,526
Restricted Funds				
Legacy Fund	134,233	-	(9,670)	124,563
Total Funds	£215,231	£71,019	£(65,161)	£221,089

Name of Restricted Fund

Description & Purpose of the Restricted Fund

Legacy Fund

To enhance the provision of space, supervision and the organisation of material, equipment and resources to facilitate the study of family history in the local studies section of Blyth Public Library. Any other remaining funds are to be used to help facilitate the compilation of index listings and information helpful to family history research.

14. Taxation

The company is a registered charity and no provision is considered necessary for taxation.

15. Financial Commitments

No material financial commitments have been made in respect of future financial periods.

**NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
MANAGEMENT INFORMATION**
FOR THE YEAR ENDED 31 DECEMBER 2021

The following pages do not form part of the statutory accounts

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021

	Year to 31 December 2021 £	Year to 31 December 2020 £
<u>INCOME</u>		
Income from Investments		
Interest on Cash Deposits	1,069	2,333
	1,069	2,333
Income – Donations & Legacies		
Donations	24,706	1,051
Gift Aid	4,828	4,947
Subscriptions	25,127	23,398
	54,661	29,396
Income from Charitable Activities		
Journals & Publication Sales	-	1,452
Royalties – Find My Past/Genes Reunited	12,890	10,290
Resource Centre Income	2,352	251
Courses & Conferences Income	47	83
	15,289	12,076
Total Income	71,019	43,805
<u>EXPENDITURE</u>		
Direct Activity Costs		
Advertising, Publicity & Fairs	755	-
Printing & Distribution of Journals	11,148	10,405
Publications Costs	46	214
Conference & Course Expenses	28	36
Subscriptions & Affiliations	2,571	2,668
Other Direct Costs	14	72
	14,562	13,395

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021

	Year to 31 December 2021 £	Year to 31 December 2020 £
Resource Centre Costs		
Rent, Rates, Water & Service Charge	20,828	38,820
Insurance	322	1,779
Heat & Light	560	1,494
Telephone & Broadband	541	634
Print, Postage & Stationery	-	29
Equipment Maintenance	875	1,761
Volunteer Expenses	24	34
Relocation Costs	13,250	-
Repairs & Maintenance	242	644
Sundry Expenses	271	765
	36,913	45,960
Support Costs - Management		
Bank & Paypal Charges	614	552
Depreciation – Capital Equipment	696	1,150
Depreciation – Fixtures & Fittings	1,717	80
Depreciation – Website & IT Equipment	296	80
Depreciation – Library & Research Aids	908	1,072
Insurance - General	486	447
Loss/(Gain) on Disposal of Fixed Assets	35	-
IT – Website & Server Costs	4,155	4,332
Print, Postage & Stationery	1,189	410
Sundry Costs	29	97
	10,125	8,220
Governance Costs		
Accountancy/Independent Examiner's Fees	800	800
Book-keeping Costs	1,500	1,500
Legal Fees	-	20
Branch Meeting Costs	1,261	838
	3,561	3,158
Total Expenditure	65,161	70,733
Surplus/(Deficit) for the Year	£5,858	£(26,928)

THE NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

England & Wales - Charity number 510538

Accounts

Registered Charity Number 510538

**NORTHUMBERLAND AND DURHAM
FAMILY HISTORY SOCIETY**

**REPORT AND ACCOUNTS
For the year ending 31 December 2020**

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2020

The Trustees present their report and the unaudited financial statements of the unincorporated charity for the year ended 31 December 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Northumberland & Durham Family History Society
Charity registration number	510538
Registered office	7th Floor, Percy House, Percy Street, Newcastle upon Tyne NE1 4PW

Trustees

The Trustees of Northumberland & Durham Family History Society during the period and to the date of signing this report are as follows:

H Aitchison	Resigned 7 January 2020
D W Burdon	
R Calasca	
N Cunningham	
A Franklin	
P Franklin	Resigned 2 October 2020
D George	
J Heckels	
J Hewitt	
J Jackman (Chair)	
K Johnson	Appointed 13 October 2020
R Lee	
M Murphy	
G Reed	
J Smith	
C Trinder	
J Ward	

Company Secretary R Calasca

Bankers TSB, St Mary's Place, Newcastle upon Tyne BX4 7SB

Independent Examiner Pete O'Hara FCA, Chartered Accountant, 4 Stoneyhurst Road West, Gosforth, Newcastle upon Tyne NE3 1PG

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Documents

Northumberland & Durham Family History Society is controlled by its governing document which was adopted on 18 September 1975 and has been updated several times since, most recently on 14 July 2019.

Charitable Purpose

Northumberland & Durham Family History Society's charitable objects are to promote family history and assist all those individuals who wish to research their family history.

This is facilitated through members of the Society and anyone from the general public using the research centre and library, and through postal enquiries. The Society holds family history events in the community within the two counties and there is a very active branch network, with meetings open to all.

Structure and Governance

The charity currently has a board of 15 non-executive Trustees.

The Board meets a minimum of ten times per year and holds an Annual General Meeting each year.

Detailed written Board reports and an agenda are prepared and circulated in advance of meetings.

Recruitment and Appointment of new Trustees

The Council of the Society is made up of its Trustees who undertake offices of the Society or its branches. The members who served during the year undertook administrative roles with the Society or were co-opted as representatives of the branch.

Trustees are elected to the Board based on discussions and recommendations offered by Trustees and outside advisors to the organisation, as well as through a range of advertising channels.

Eligibility for membership of the charity, and membership of the Board of Trustees, is governed by the governing document. There are no restrictions in the governing document on the operation of the charity other than those imposed by general charity law.

Trustee Induction and Training

New Trustees are inducted by the Chair of the Board and are provided with a range of resources to support their understanding of Northumberland & Durham Family History Society activities.

The Charity's Grant-making Policies

The charity engages in grant-making activity only to pass on specific bequests received. It does not operate an ongoing, open programme for grant-making.

The Contribution of Volunteers

The charity makes extensive use of volunteers to support its activities.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2020

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The Northumberland and Durham Family History Society is the principal family history society in the North-East of England from where it maintains contact with and provides assistance to its members during personal visits to our research centre on the 7th Floor of Percy House, Percy Street, Newcastle upon Tyne and through its journal, publications, website and branches in London and the North-East.

The objects of the Society are to advance public education in the fields of family history, genealogy, heraldry, demography and other subjects directly related to the study of history and in particular in relation to Northumberland and Durham. Our research centre and branch meetings are open to the public as well as to our members.

Public Benefit

The Trustees understand and have discussed the implications of the provisions of the Charities Act 2006, which state that all charities must demonstrate that they are established for public benefit, and have had due regard to the public benefit guidance issued by the Charity Commission. The Trustees believe that the charity meets both of the key principles.

Principle 1 - There must be an identifiable benefit, or benefits

Northumberland & Durham Family History Society's activities create opportunities for people to explore their links with their families and communities.

Principle 2 - Benefit must be to the public, or a section of the public

Engagement in Northumberland & Durham Family History Society's activities is open to the entire general public.

Northumberland & Durham Family History Society's beneficiaries are therefore entirely appropriate to its aims and the public as a whole benefits from its work.

All of these benefits are clear, evidenced and relate directly to Northumberland & Durham Family History Society's aims. In addition, the Trustees do not consider that any significant detriment or harm flows from Northumberland & Durham Family History Society's work.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2020

ACHIEVEMENTS AND PERFORMANCE

Summary of the main achievements of the charity during the year

Membership of the Society makes it one of the medium-sized larger family history societies in the country. In common with other societies, we have to face the continuing challenge of the popularity of research on the internet and the likelihood of a decline in membership. The Society continues its efforts to attract and retain members by offering services and facilities best obtained through membership and by encouraging activities in the Society's affairs.

COVID-19 - A year like no other

The pandemic impacted significantly on the charity's plans during 2020.

The Library & Research Centre was closed 4 times during lockdowns. Our Volunteers are keeping safe and have been contacted via phone to ensure continuing contact. At times when certain Trustees and Volunteers had to be in Percy House, social distancing was observed and masks were worn.

The Branches consulted their members and most preferred to suspend meetings until there could be face-to-face meetings again. However, two of the branches decided to take up the offer that the Society bought Zoom licences and they have held Zoom meetings with speakers.

Our FMP Royalties have been affected because a percentage of them arise from people accessing FMP at libraries and they have been closed to this resource during 2020.

Research enquiries were suspended to ensure the safety of the volunteers.

Sales of publications continued via the buyer receiving PDF file/s. This was achievable because the Society has remote access to the databases.

The AGM was scheduled for the end of October, but had to be cancelled, though the Society's Accounts for 2019 were approved by the Trustees and filed with the Charity Commission.

Trustee meetings have been held via Zoom and, in addition, contact has been maintained via either phone or email.

A number of events were cancelled: attendance at the Cleveland FHS Conference, Family History Fair in partnership with Newcastle City Library, the Conference to be held in June (re-scheduled for June 2022), Sunderland Local History Fair, York Family History Fair both in June. The Society did take part in a Virtual Family History Fair hosted by the Family History Federation.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
TRUSTEES' REPORT
For the year ended 31 December 2020

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Summary of the main achievements of the charity during the year (Cont.)

Research Centre

The Research Centre continues to operate, but there has been a declining number of visitors in comparison with recent years.

Resources available at the Research Centre grow steadily every year and the Society has continued to benefit from the work of those members who extract and transcribe records which are made available through its publications.

The Trustees would like to express their thanks to those members volunteering to undertake numerous tasks to maintain the work of the Society, particularly those duty volunteers whose expertise greatly assists visitors.

The centre welcomes pre-arranged visits by tutors together with their family history learners. This introduces them to the resources available in the centre.

The Beyond the Basics Course at the beginning of 2020 was curtailed by the first lockdown.

Initiatives

The Conference planned for 27 June 2020, the theme of which would have been 'Church, Chapel & Meeting Houses - their Role in the Wider Community' had to be cancelled. The Conference has been re-scheduled to June 2022.

The initiative to hold workshops on specific subjects at Branch Meetings has had to be suspended because of the restrictions related to COVID 19.

The project to enable individuals to access personal names in Durham Wills and also to create another strand of income for the society has progressed well. Durham Archives & Special Collections are closed at the time of writing this report and access will resume again when the above opens.

The names in Durham Wills data in areas/wards that have been completed are now available for sale on CDs.

Library

Steady progress continues to be made in adding to and improving the resources available in the Library and Search Room. The accessions to the library are too numerous to be mentioned here, but a number of publications, family trees and family histories have been donated by members.

Towards the end of 2020, an audit of publications was carried out, particularly of Help books. This identified publications that were from the 1970s, for example, and the information in them did not reflect the research information required, particularly about the expansion relating to the internet.

Donations of Family Trees, Family Histories and Unwanted Certificates continue.

Towards the end of 2020 an initiative commenced to scan all Family Trees, so that they may be available for purchase and also to expedite the efficient processing of orders for the above. The copyright for ownership of the Family Tree collection remains with the owner/compiler.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2020

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Summary of the main achievements of the charity during the year (Cont.)

The Journal

The Society's quarterly Journal remains a key benefit to members, providing interesting and instructive articles on family and local history. It also provides a forum for correspondence and interaction between members through 'Letters to the Editor'.

The Journal, at the request of a member, can be e-mailed to them as a PDF file - sending the Journal in this way cuts down on postage costs. The number of members requesting the Journal via e-mail continued to increase during 2020.

E-Newsletter

The e-newsletter, introduced for the first time in 2016, is a new means of communicating with the membership in between the delivery of the quarterly Journal. It includes genealogical information, news about latest websites, branches, and any courses being held. The members are encouraged to make a contribution to the newsletter through the editor. The feedback about the e-newsletter has been very positive.

Genealogical Projects

Progress continues to be made on the preparation for inclusion on the Society's database and for publication of parish records. The Society's thanks go to those volunteers who input and check as they are an important asset to the Society.

Website

A review of the updated member's section of the website revealed continuing problems with the operation concerning input, with inconsistent results with the programme being used. Consultations with our IT consultants resulted in an overview and it was decided to work together with the Membership Secretary to produce a more member-friendly system. This initiative will continue into 2021.

Visitors/researchers to the website - either via their PC or any mobile device - will be able to purchase a PDF file straight from the catalogue.

The Internet is a vital link with the membership, as well as a potential first contact, through the sales catalogues, in attracting prospective members and also researchers. The NDFHS website has expanded over the years and has a successful online shop for the sale of books, microfiche, CDs and items from other publishers with a relevance to our area. The ability to use the PayPal system continues to facilitate access to publications for members and non-members throughout the world. We are constantly adding to the information and publications available.

The Society's Twitter and Facebook presence is linked to the Society's website.

Publicity

As well as publicising the Society in the press, libraries and archives, work has been carried out to bring the Society to the notice of the wider public through publicity being placed in many diverse places, such as church and community boards, supermarkets etc. Twitter and Facebook have been added to our website facilities.

This work has largely been suspended throughout the year due to COVID-19.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2020

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Summary of the main achievements of the charity during the year (Cont.)

Joyce Wakenshaw Bequest

A new scanner/printer has been purchased out of the bequest for the premises at Percy House, to enable data to be scanned and distributed to transcribers, who work studiously away at home for the society.

It is planned to purchase new PCs from the Joyce Wakenshaw Bequest when the society moves to other premises at the end of the current lease, as the existing PCs are too old to successfully update.

Branches

The Society has a network of branches whose members provide extensive programmes. Meetings cover a wide range of subjects on many aspects of family and local history.

It is possible to attend a branch meeting throughout most of the region and London and the Society is currently active in the following locations:

- Alnwick
- Blyth (South East Northumberland)
- Belmont (Durham City)
- Hexham (Tynedale)
- London
- Newcastle upon Tyne
- North Shields (North Tyneside)
- Pegswood (Wansbeck & District)
- South Shields (South Tyneside)

The COVID pandemic has impacted on the branches with Members adhering to the regulations and understandably not wanting to meet. During the autumn the Council decided that the Society would purchase a Zoom licence for each Branch if they wished to use the virtual format. After consultations with branch members all but two of the branches decided that they would rather wait until they could have to face meetings again. The other two branches are holding successful virtual Zoom meeting with speakers on various topics.

During this pandemic Officers from the branches have kept in touch with branch members via e-mail.

The Trustees thank the Branch Officers for their continuing work in promoting activity and encouraging attendance at their meetings.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
TRUSTEES' REPORT
For the year ended 31 December 2020

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Summary of the main achievements of the charity during the year (Cont.)

Strategic Plan

A Strategic Plan for the future was formulated during the spring of 2015 and presented to the Trustees in the summer of 2015. Financial projections for five years into the future were prepared, based on the current membership numbers. An extra Trustees' meeting was held in December 2016 to refocus the Strategic Plan and to start to determine the shape of the society in 2021, by which time the lease for its current premises will have expired.

The aims of the Strategic Plan are to enable NDFHS to:

- a: continue developing as a Family History Society
- b: be financially secure.

The Trustees regard the Strategic Plan as a working document that requires to be reviewed at regular intervals and it is discussed at most monthly Trustees meeting with each meeting focusing on an area of the Plan.

In 2020, Trustees made economies wherever possible without reducing the service to the members, and have sought to increase income by giving priority to recruiting new members and promoting sales of our publications. The promotion for the recruiting of new members and sales of publications will be ongoing.

In May 2019, the Trustees established a Re-location Committee, to start facilitating the forward planning in respect of new premises to move to at the end of the lease on the 3 March 2021.

The Sub Committee met during 2019 and in 2020 via Zoom, with two premises identified in September 2020 as re-location possibilities. Distanced/masked visits were made to the two locations, financial and space considerations were discussed. The Sub Committee of nine Trustees decided to recommend to the Council that the Society should move to the 3rd Floor, Mea House, Ellison Place, Newcastle upon Tyne. The Council agreed with the decision via a Zoom meeting.

At the time of writing this report, the Society will move to Mea House on Tuesday 26 January 2021.

Financial Review

The out-turn for the year is an unrestricted deficit of £25,203 (2019: Deficit £9,289).

After taking into account the deficit for the year, there is a balance on Unrestricted Funds at 31 December 2020 of £80,998.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2020

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Reserves Policy

The Trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission.

The Trustees aim to firstly hold a level of unrestricted Reserves which enables the charity to have sufficient financial resources to meet various liabilities which would crystallise if Northumberland & Durham Family History Society's funding were unable to continue operating, including future rent/service charge liabilities and the repayment of membership subscriptions received in advance.

At present, the Trustees estimate that the Unrestricted Reserves required for such purposes amount to approximately £88,000.

Northumberland & Durham Family History Society currently holds Unrestricted Reserves of £80,998 at 31 December 2020 and intends, through its budgeting processes, to increase Unrestricted Reserves to the desired level within the next 2 years.

This policy will be reviewed by the Trustees on an annual basis as part of the charity's budgeting processes.

Investment Policy

The charity currently invests surplus cash funds only via a variety of interest-bearing deposit accounts.

It holds accounts at a number of different banks in order to both maximize interest receivable and to, as far as practicable, hold funds within the financial compensation limit for each institution.

Risk Management

The Trustees of the charity regularly review the major governance, operational and financial risks which the charity faces as part of its annual business planning process and confirm that systems have been established to mitigate these risks.

Northumberland & Durham Family History Society has a risk management strategy in place which comprises:

- an ongoing review of the strategic risks the charity may face via the strategic plan
- the establishment of systems and procedures to mitigate those risks identified
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

The Trustees are satisfied that appropriate financial systems and controls are in place.

The Trustees consider the key risks facing the charity at this time to be:

- Falling membership levels and hence reduced subscription income (due to greater competition from alternative online resources)
- Reduced royalty income from the Federation of Family History Societies

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
TRUSTEES' REPORT
For the year ended 31 December 2020

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Risk Management (Cont.)

The Trustees have managed the potential impact of these risks by ensuring that:

- Prudent budgets have been set for the next financial year
- The charity maintains a low cost base
- Regular management accounts are provided, showing the performance against budget
- Reserves policies have been adopted which provide an appropriate amount of uncommitted Reserves which will always enable the charity to meet all its liabilities even if income targets are not achieved

In March 2018 the society introduced a new risk assessment policy, managed by a well-known professional business.

In May 2018, the society produced Policies and Documents in order to comply with the new General Data Processing Regulations (GDPR), which were approved by the Trustees. Those Policies and Documents have been shared, where appropriate, with members, branches and also the volunteers at the Library and Research Centre.

PLANS FOR FUTURE PERIODS

The Society has set a number of over-arching aims and objectives which inform its future plans.

- To increase membership of the society on an ongoing basis by attending family history events, promoting the society through social media and other diverse activities.
- To continue to initiate the production of specific databases, such as the Wills database, which makes available publicly new/unique information not published electronically elsewhere.
- To continue to make use of the skills of transcribers in the future production of databases, with a view to publishing databases for sale to Members and to the general public.
- To continue to update the Society's website, making additional data from the Society's database available to members via a password-protected Members' Area.

At the time of writing this report, the country is still in lockdown, however, a vaccine has been approved and hopefully during 2021 the population will be able to move more freely, particularly towards the summer of 2021.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2020

RESPONSIBILITIES OF THE TRUSTEES

The Trustees shall manage the business of the Charity and may exercise all the powers of the Charity unless restricted by the Charities Act or the constitution of the Charity.

The Trustees are responsible for the preparation of the financial statements for each financial year which show a true and fair view of the state of affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparation of the financial statements the Trustees should follow best practice and:

1. Select suitable accounting policies and apply them.
2. Make judgements and exercises that are reasonable and prudent.
3. Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

The Trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity.

The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005 by the Charities Commission England and Wales).

Signed on behalf of the Trustees



Joyce Jackman
Chair of the Trustees

11 May 2021

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY LIMITED FOR THE YEAR ENDED 31 DECEMBER 2020

I hereby report to the Trustees/Members of Northumberland & Durham Family History Society (Charity Registration Number 510538) on the accounts for the year ended 31 December 2020 set out on pages 14 to 22.

Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

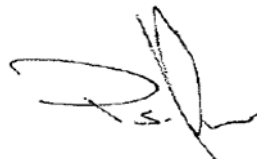
- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

- In connection with my examination, no matter has come to my attention
1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
 2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



11 May 2021

Pete O'Hara, FCA, Chartered Accountant

4 Stoneyhurst Road West, Gosforth, Newcastle upon Tyne NE3 1PG

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Income					
Income from Investments	2	2,333	-	2,333	2,493
Donations & Legacies	3	29,396	-	29,396	39,122
Income from Charitable Activities	4	12,076	-	12,076	18,513
Total Income		43,805	-	43,805	60,128
Expenditure					
Expenditure on Charitable Activities	5	69,008	1,725	70,733	84,742
Total Expenditure		69,008	1,725	70,733	84,742
Net Income/(Expenditure)	6	(25,203)	(1,725)	(26,928)	(24,614)
Balance brought forward at 1 January		106,201	135,958	242,159	266,773
Balance carried forward at 31 December	12, 13	£80,998	£134,233	£215,231	£242,159

The notes on pages 16 to 22 form part of the financial statements.

All of the activities of the company are classed as continuing.

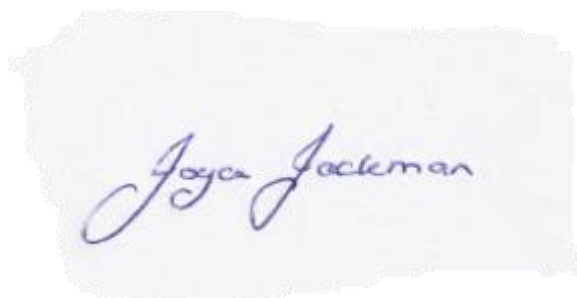
The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
STATEMENT OF FINANCIAL POSITION/BALANCE SHEET
AS AT 31 DECEMBER 2020

	Notes	2020 £	2019 £
Fixed Assets			
Tangible Fixed Assets	8	23,732	24,908
Current Assets			
Stocks	9	864	1,010
Debtors	10	18,496	21,313
Cash At Bank & In Hand		202,719	215,905
		<u>222,079</u>	<u>238,228</u>
Creditors – Amounts Falling Due Within 1 Year	11	(30,580)	(20,977)
Net Current Assets/(Liabilities)		<u>191,499</u>	<u>217,251</u>
Total Net Assets	12	<u>£215,231</u>	<u>£242,159</u>
Represented by:			
Unrestricted Reserves	12, 13	80,998	106,201
Restricted Reserves	12, 13	134,233	135,958
		<u>£215,231</u>	<u>£242,159</u>

The notes on pages 16 to 22 form part of the financial statements.

These financial statements were approved and signed by a Member of the Board of Trustees on 11 May 2021.



Joyce Jackman
Chair of the Trustees

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting Policies

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Charities Act 2011 and the Charities Statement of Recommended Practice (SORP).

Cash Flow Statement

The Directors have taken advantage of the provisions of the Financial Reporting Standard Number 1, which exempts small entities from the need to prepare a cash flow statement.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Such income is only deferred when the donor or funder has specified that the grant or donation can only be used in future accounting periods or where the donor or funder has imposed conditions which must be met before the charity has unconditional entitlement.

Subscriptions from members are recognised as income in the accounts of the charity in the period to which that membership subscription relates.

Investment Income

Investment income is recognised on a receivable basis.

Resources expended

All expenditure is accounted for on an accruals basis and is recognised when a liability is incurred.

- Costs of generating funds are those costs of seeking potential funders and applying for funding.
- Charitable activities include expenditure associated with the planning and delivery of core activities. This includes both the direct costs and support costs relating to these activities
- Support or Indirect costs are those costs incurred in support of the charitable objectives. These have been allocated to the resources expended on a consistent basis that fairly reflects the true use of those resources within the organisation, such as allocating staff costs by time spent and other costs by their usage.
- Governance costs are those incurred in the governance of the charity and its assets and are primarily associated with the constitutional and statutory requirements.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting Policies (Continued)

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Operating Leases

The charity classifies the lease of certain types of equipment as operating leases as the title to the equipment remains with the lessor. Rental charges are charged against income on a straight-line basis over the period of the lease.

Tangible Fixed Assets and Depreciation

Depreciation is provided on any fixed assets at rates calculated to write off the assets over their remaining useful lives as follows:

Capital equipment - 25% on reducing balance
Fixtures and fittings - 25% on reducing balance
Website and laptops - 33% on cost
Library and research aids - 5% on reducing balance

The fixed assets of the charity were revalued by the Trustees on 31 December 2008 on the basis of their value in use to this charity. Library & Research Aids are revalued every 3 years with the latest revaluation carried out at 31 December 2017.

A full year's depreciation charge is applied in the year of acquisition and no charge is made in the year of disposal.

Fund Accounting

The charity uses restricted income funds to account for situations in which a funder requires that a grant must be spent on a particular purpose or where funds have been raised for a specific purpose. The aim and use of each restricted fund is set out in note 13 to the financial statements.

All other funds are considered Unrestricted Funds and are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Taxation

Northumberland & Durham Family History Society is a registered charity and, as such, is not liable to taxation on its income in the current year.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

2. Income from Investments

	Unrestricted Funds £	Restricted Funds £	2020 £	2019 £
Interest on cash deposits	2,333	-	2,333	2,493
	£2,333	£-	£2,333	£2,493

The 2019 total of £2,493 is wholly attributable to Unrestricted Funds.

3. Income – Donations & Legacies

	Unrestricted Funds £	Restricted Funds £	2020 £	2019 £
Donations	1,051	-	1,051	3,902
Gift Aid	4,947	-	4,947	8,734
Subscriptions	23,398	-	23,398	26,486
	£29,396	£-	£29,396	£39,122

The 2019 total of £39,122 is wholly attributable to Unrestricted Funds.

4. Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	2020 £	2019 £
Journals & Publication Sales	1,452	-	1,452	2,051
Royalties	10,290	-	10,290	15,348
Resource Centre Income	251	-	251	1,010
Courses & Conferences Income	83	-	83	104
	£12,076	£-	£12,076	£18,513

The 2019 total of £18,513 is wholly attributable to Unrestricted Funds.

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

5. Expenditure on Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Direct Activity Costs				
Advertising, Publicity & Fairs	-	-	-	349
Printing & Distribution of Journals	10,405	-	10,405	10,258
Publications Costs	214	-	214	47
Resource Centre Costs	45,260	700	45,960	44,930
Conference & Course Expenses	36	-	36	-
Subscriptions	2,668	-	2,668	1,988
Website Redevelopment Costs	-	-	-	12,511
Other Direct Costs	72	-	72	38
Support Costs				
Management & Administration Costs	5,113	725	5,838	4,473
Depreciation	2,082	300	2,382	4,591
Governance Costs				
Independent Examiner's Fees	800	-	800	800
Book-keeping Costs	1,500	-	1,500	1,398
Legal Fees	20	-	20	-
Trustee & Branch Meeting Costs	838	-	838	3,359
	£69,008	£1,725	£70,733	£84,742

Of the 2019 total of £84,742, £69,417 is attributable to Unrestricted Funds and £15,325 to Restricted Funds.

6. Net Income/(Expenditure)

	2020 £	2019 £
Net income/(expenditure) is stated after charging/(crediting):		
Depreciation of owned Fixed Assets	2,382	4,591
Independent Examiner's Fees	800	800
Operating Leases – Land & Buildings	23,940	23,940

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

7. Staff Costs & Trustees' Remuneration

The charity employed no staff in the year (2019: None).

Fees of £1,500 were paid to Niamh Cunningham, a Trustee and Treasurer, in the year for book-keeping services.

No other remuneration has been paid to any Trustees in the year.

No travel and subsistence expenses (2019: £Nil) were reimbursed to Trustees in respect of their attendance at meetings of the charity.

8. Tangible Fixed Assets

	Capital Equipment	Fixtures & Fittings	Website & IT Equipment	Library & Research Aids	Total Fixed Assets
	£	£	£	£	£
Cost					
At 1 January 2020	16,402	4,904	15,207	37,779	74,292
Additions in year	92	975	-	139	1,206
At 31 December 2020	16,494	5,879	15,207	37,918	75,498
Accumulated Depreciation					
At 1 January 2020	13,643	4,680	15,127	15,934	49,384
Charge for year	1,150	80	80	1,072	2,382
At 31 December 2020	14,793	4,760	15,207	17,006	51,766
Net Book Value					
At 31 December 2020	£1,701	£1,119	£-	£20,912	£23,732
At 1 January 2020	£2,759	£224	£80	£21,845	£24,908

Library & Research Aids are revalued every 3 years with the latest revaluation carried out at 31 December 2017, resulting in a revaluation gain of £2,902. Due to the ongoing pandemic, no valuation was possible at 31 December 2020.

9. Stocks

	2020	2019
	£	£
Stocks – Books, CDs & Catering Stock	864	1,010
	£864	£1,010

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

10. Debtors

	2020	2019
	£	£
Trade Debtors	2,450	2,965
Other Debtors – Gift Aid	3,631	3,269
Other Taxes & Social Security Costs	1,598	1,743
Prepayments	9,309	11,938
Accrued Income	1,508	1,398
	£18,496	£21,313

All sums are due within 1 year.

11. Creditors – Amounts Falling Due Within 1 Year

	2020	2019
	£	£
Trade Creditors	9,708	915
Other Creditors – Subscriptions In Advance	19,738	18,273
Accruals	1,134	1,789
	£30,580	£20,977

12. Analysis of Net Assets between Funds

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Fixed Assets	21,938	1,794	23,732	24,908
Stocks	864	-	864	1,010
Debtors	18,496	-	18,496	21,313
Cash at Bank and In Hand	70,280	132,439	202,719	215,905
Creditors – Amounts Due Within 1 Year	(30,580)	-	(30,580)	(20,977)
	£80,998	£134,233	£215,231	£242,159

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

13. Analysis of Charitable Funds

	Fund at 1 January 2020 £	Incoming Resources in Year £	Resources Expended in Year £	Fund at 31 Dec 2020 £
Unrestricted Funds				
Charity General Fund	106,201	43,805	(69,008)	80,998
Restricted Funds				
Legacy Fund	135,958	-	(1,725)	134,233
Total Funds	£242,159	£43,805	£(70,733)	£215,231

Name of Restricted Fund

Description & Purpose of the Restricted Fund

Legacy Fund

To enhance the provision of space, supervision and the organisation of material, equipment and resources to facilitate the study of family history in the local studies section of Blyth Public Library. Any other remaining funds are to be used to help facilitate the compilation of index listings and information helpful to family history research.

14. Taxation

The company is a registered charity and no provision is considered necessary for taxation.

15. Financial Commitments

No material financial commitments have been made in respect of future financial periods.

**NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
MANAGEMENT INFORMATION**
FOR THE YEAR ENDED 31 DECEMBER 2020

The following pages do not form part of the statutory accounts

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2020

	Year to 31 December 2020 £	Year to 31 December 2019 £
<u>INCOME</u>		
Income from Investments		
Interest on Cash Deposits	2,333	2,493
	2,333	2,493
Income – Donations & Legacies		
Donations	1,051	3,902
Gift Aid	4,947	8,734
Subscriptions	23,398	26,486
	29,396	39,122
Income from Charitable Activities		
Journals & Publication Sales	1,452	2,051
Royalties – Find My Past/Genes Reunited	10,290	15,348
Resource Centre Income	251	1,010
Courses & Conferences Income	83	104
	12,076	18,513
Total Income	43,805	60,128
<u>EXPENDITURE</u>		
Direct Activity Costs		
Advertising, Publicity & Fairs	-	349
Printing & Distribution of Journals	10,405	10,258
Publications Costs	214	47
Conference & Course Expenses	36	-
Subscriptions	2,668	1,988
Website Re-Development	-	12,511
Other Direct Costs	72	38
	13,395	25,191

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2020

	Year to 31 December 2020 £	Year to 31 December 2019 £
Resource Centre Costs		
Rent, Rates, Water & Service Charge	38,820	37,955
Insurance	1,779	1,300
Heat & Light	1,494	2,460
Telephone & Broadband	634	663
Print, Postage & Stationery	29	140
Equipment Maintenance	1,761	1,498
Volunteer Expenses	34	72
Repairs & Maintenance	644	300
Sundry Expenses	765	542
	45,960	44,930
Support Costs - Management		
Bad Debts	-	7
Bank & Paypal Charges	552	514
Depreciation – Capital Equipment	1,150	854
Depreciation – Fixtures & Fittings	80	75
Depreciation – Website & IT Equipment	80	2,497
Depreciation – Library & Research Aids	1,072	1,165
Insurance - General	447	445
Loss/(Gain) on Disposal of Fixed Assets	-	369
IT – Website & Server Costs	4,332	2,840
Print, Postage & Stationery	410	195
Sundry Costs	97	103
	8,220	9,064
Governance Costs		
Accountancy/Independent Examiner's Fees	800	800
Book-keeping Costs	1,500	1,398
Legal Fees	20	-
Trustee Meeting & AGM Costs	-	50
Branch Meeting Costs	838	3,309
	3,158	5,557
Total Expenditure	70,733	84,742
Surplus/(Deficit) for the Year	£(26,928)	£(24,614)