

**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**

<b>Registered charity name</b>	Northumberland & Durham Family History Society
<b>Charity registration number</b>	510538
<b>Registered office</b>	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	Resigned 2 October 2020
P Franklin	
D George	
J Heckels	
J Hewitt	Appointed 13 October 2020
J Jackman (Chair)	
K Johnson	
R Lee	
M Murphy	
G Reed	
J Smith	
C Trinder	
J Ward	

<b>Company Secretary</b>	R Calasca
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<b>Bankers</b>	TSB, St Mary's Place, Newcastle upon Tyne BX4 7SB
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<b>Independent Examiner</b>	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 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:

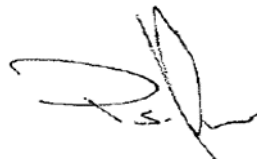
- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

## **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 £
<b>Income</b>					
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
<b>Total Income</b>		<b>43,805</b>	<b>-</b>	<b>43,805</b>	<b>60,128</b>
<b>Expenditure</b>					
Expenditure on Charitable Activities	5	69,008	1,725	70,733	84,742
<b>Total Expenditure</b>		<b>69,008</b>	<b>1,725</b>	<b>70,733</b>	<b>84,742</b>
<b>Net Income/(Expenditure)</b>	6	<b>(25,203)</b>	<b>(1,725)</b>	<b>(26,928)</b>	<b>(24,614)</b>
Balance brought forward at 1 January		106,201	135,958	242,159	266,773
<b>Balance carried forward at 31 December</b>	12, 13	<b>£80,998</b>	<b>£134,233</b>	<b>£215,231</b>	<b>£242,159</b>

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 £
<b>Fixed Assets</b>			
Tangible Fixed Assets	8	23,732	24,908
<b>Current Assets</b>			
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>
<b>Creditors – Amounts Falling Due Within 1 Year</b>	11	(30,580)	(20,977)
Net Current Assets/(Liabilities)		<u>191,499</u>	<u>217,251</u>
<b>Total Net Assets</b>	12	<u><b>£215,231</b></u>	<u><b>£242,159</b></u>
<b>Represented by:</b>			
Unrestricted Reserves	12, 13	80,998	106,201
Restricted Reserves	12, 13	134,233	135,958
		<u><b>£215,231</b></u>	<u><b>£242,159</b></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**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2020 £</b>	<b>2019 £</b>
Interest on cash deposits	2,333	-	2,333	2,493
	<b>£2,333</b>	<b>£-</b>	<b>£2,333</b>	<b>£2,493</b>

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

**3. Income – Donations & Legacies**

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

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

**4. Income from Charitable Activities**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2020 £</b>	<b>2019 £</b>
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
	<b>£12,076</b>	<b>£-</b>	<b>£12,076</b>	<b>£18,513</b>

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**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
<b>Direct Activity Costs</b>				
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
<b>Support Costs</b>				
Management & Administration Costs	5,113	725	5,838	4,473
Depreciation	2,082	300	2,382	4,591
<b>Governance Costs</b>				
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
	<b>£69,008</b>	<b>£1,725</b>	<b>£70,733</b>	<b>£84,742</b>

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

**6. Net Income/(Expenditure)**

	<b>2020 £</b>	<b>2019 £</b>
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**

	<b>Capital Equipment</b>	<b>Fixtures &amp; Fittings</b>	<b>Website &amp; IT Equipment</b>	<b>Library &amp; Research Aids</b>	<b>Total Fixed Assets</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>					
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
<b>Accumulated Depreciation</b>					
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
<b>Net Book Value</b>					
At 31 December 2020	<b>£1,701</b>	<b>£1,119</b>	<b>£-</b>	<b>£20,912</b>	<b>£23,732</b>
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**

	<b>2020 £</b>	<b>2019 £</b>
Stocks – Books, CDs & Catering Stock	864	1,010
	<b>£864</b>	<b>£1,010</b>

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

**10. Debtors**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
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
	<b>£18,496</b>	<b>£21,313</b>

All sums are due within 1 year.

**11. Creditors – Amounts Falling Due Within 1 Year**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Trade Creditors	9,708	915
Other Creditors – Subscriptions In Advance	19,738	18,273
Accruals	1,134	1,789
	<b>£30,580</b>	<b>£20,977</b>

**12. Analysis of Net Assets between Funds**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2020</b>	<b>Total 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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)
	<b>£80,998</b>	<b>£134,233</b>	<b>£215,231</b>	<b>£242,159</b>

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

**13. Analysis of Charitable Funds**

	<b>Fund at 1 January 2020 £</b>	<b>Incoming Resources in Year £</b>	<b>Resources Expended in Year £</b>	<b>Fund at 31 Dec 2020 £</b>
<b>Unrestricted Funds</b>				
Charity General Fund	106,201	43,805	(69,008)	80,998
<b>Restricted Funds</b>				
Legacy Fund	135,958	-	(1,725)	134,233
<b>Total Funds</b>	<b>£242,159</b>	<b>£43,805</b>	<b>£(70,733)</b>	<b>£215,231</b>

**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 £
<b><u>INCOME</u></b>		
<b>Income from Investments</b>		
Interest on Cash Deposits	2,333	2,493
	<b>2,333</b>	<b>2,493</b>
<b>Income – Donations &amp; Legacies</b>		
Donations	1,051	3,902
Gift Aid	4,947	8,734
Subscriptions	23,398	26,486
	<b>29,396</b>	<b>39,122</b>
<b>Income from Charitable Activities</b>		
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
	<b>12,076</b>	<b>18,513</b>
<b>Total Income</b>	<b>43,805</b>	<b>60,128</b>
<b><u>EXPENDITURE</u></b>		
<b>Direct Activity Costs</b>		
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
	<b>13,395</b>	<b>25,191</b>



**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 £
<b>Resource Centre Costs</b>		
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
	<b>45,960</b>	<b>44,930</b>
<b>Support Costs - Management</b>		
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
	<b>8,220</b>	<b>9,064</b>
<b>Governance Costs</b>		
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
	<b>3,158</b>	<b>5,557</b>
<b>Total Expenditure</b>	<b>70,733</b>	<b>84,742</b>
<b>Surplus/(Deficit) for the Year</b>	<b>£(26,928)</b>	<b>£(24,614)</b>