

**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**

<b>Registered charity name</b>	Northumberland & Durham Family History Society
<b>Charity registration number</b>	510538
<b>Registered office</b>	MEA House, 3 <sup>rd</sup> 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

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

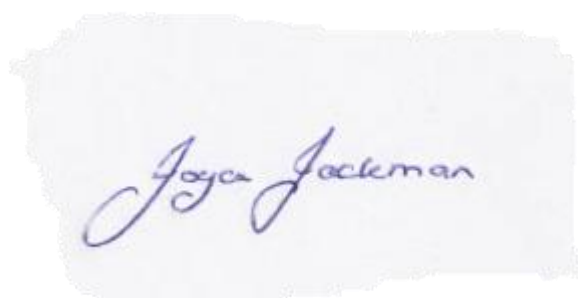
1. Select suitable accounting policies and apply them.
2. Make judgements and exercises that are reasonable and prudent.
3. Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

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:

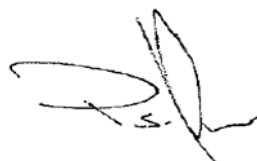
- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

## **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 £
<b>Income</b>					
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
<b>Total Income</b>		<b>71,019</b>	<b>-</b>	<b>71,019</b>	<b>43,805</b>
<b>Expenditure</b>					
Expenditure on Charitable Activities	5	55,491	9,670	65,161	70,733
<b>Total Expenditure</b>		<b>55,491</b>	<b>9,670</b>	<b>65,161</b>	<b>70,733</b>
<b>Net Income/(Expenditure)</b>	6	<b>15,528</b>	<b>(9,670)</b>	<b>5,858</b>	<b>(26,928)</b>
Balance brought forward at 1 January		80,998	134,233	215,231	242,159
<b>Balance carried forward at 31 December</b>	12, 13	<b>£96,526</b>	<b>£124,563</b>	<b>£221,089</b>	<b>£215,231</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.

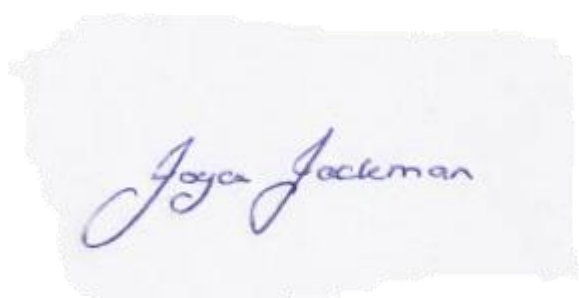
The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

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

	Notes	2021 £	2020 £
<b>Fixed Assets</b>			
Tangible Fixed Assets	8	29,757	23,732
<b>Current Assets</b>			
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>
<b>Creditors – Amounts Falling Due Within 1 Year</b>	11	(22,479)	(30,580)
Net Current Assets/(Liabilities)		<u>191,332</u>	<u>191,499</u>
<b>Total Net Assets</b>	12	<u><b>£221,089</b></u>	<u><b>£215,231</b></u>
<b>Represented by:</b>			
Unrestricted Reserves	12, 13	96,526	80,998
Restricted Reserves	12, 13	124,563	134,233
		<u><b>£221,089</b></u>	<u><b>£215,231</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 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**

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

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

**3. Income – Donations & Legacies**

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

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

**4. Income from Charitable Activities**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2021 £</b>	<b>2020 £</b>
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
	<b>£15,289</b>	<b>£-</b>	<b>£15,289</b>	<b>£12,076</b>

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**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
<b>Direct Activity Costs</b>				
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
<b>Support Costs</b>				
Management & Administration Costs	6,508	-	6,508	5,838
Depreciation	1,272	2,345	3,617	2,382
<b>Governance Costs</b>				
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
	<b>£55,491</b>	<b>£9,670</b>	<b>£65,161</b>	<b>£70,733</b>

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

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

	<b>2021 £</b>	<b>2020 £</b>
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 £
<b>Cost</b>					
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
<b>Accumulated Depreciation</b>					
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
<b>Net Book Value</b>					
At 31 December 2021	<b>£2,307</b>	<b>£5,678</b>	<b>£1,500</b>	<b>£20,272</b>	<b>£29,757</b>
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
	<b>£860</b>	<b>£864</b>

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

**10. Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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
	<b>£14,785</b>	<b>£18,496</b>

All sums are due within 1 year.

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

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

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

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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)
	<b>£96,526</b>	<b>£124,563</b>	<b>£221,089</b>	<b>£215,231</b>

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

**13. Analysis of Charitable Funds**

	<b>Fund at 1 January 2021 £</b>	<b>Incoming Resources in Year £</b>	<b>Resources Expended in Year £</b>	<b>Fund at 31 Dec 2021 £</b>
<b>Unrestricted Funds</b>				
Charity General Fund	80,998	71,019	(55,491)	96,526
<b>Restricted Funds</b>				
Legacy Fund	134,233	-	(9,670)	124,563
<b>Total Funds</b>	<b>£215,231</b>	<b>£71,019</b>	<b>£(65,161)</b>	<b>£221,089</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 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 £
<b><u>INCOME</u></b>		
<b>Income from Investments</b>		
Interest on Cash Deposits	1,069	2,333
	<b>1,069</b>	<b>2,333</b>
<b>Income – Donations &amp; Legacies</b>		
Donations	24,706	1,051
Gift Aid	4,828	4,947
Subscriptions	25,127	23,398
	<b>54,661</b>	<b>29,396</b>
<b>Income from Charitable Activities</b>		
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
	<b>15,289</b>	<b>12,076</b>
<b>Total Income</b>	<b>71,019</b>	<b>43,805</b>
<b><u>EXPENDITURE</u></b>		
<b>Direct Activity Costs</b>		
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
	<b>14,562</b>	<b>13,395</b>



**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 £
<b>Resource Centre Costs</b>		
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
	<b>36,913</b>	<b>45,960</b>
<b>Support Costs - Management</b>		
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
	<b>10,125</b>	<b>8,220</b>
<b>Governance Costs</b>		
Accountancy/Independent Examiner's Fees	800	800
Book-keeping Costs	1,500	1,500
Legal Fees	-	20
Branch Meeting Costs	1,261	838
	<b>3,561</b>	<b>3,158</b>
<b>Total Expenditure</b>	<b>65,161</b>	<b>70,733</b>
<b>Surplus/(Deficit) for the Year</b>	<b>£5,858</b>	<b>£(26,928)</b>