

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	3 rd 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	Appointed 10 January 2023
Niamh Cunningham	
Ann Franklin	
John Harrison	
Dennis Heckels	Appointed 14 November 2023
John Heckels	
Julie Hewitt	
Joyce Jackman	
Kevin Johnson	
Rhoda Lee	
Michael Murphy	
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 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:

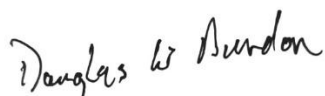
1. Select suitable accounting policies and apply them.
2. Make judgements and exercises that are reasonable and prudent.
3. Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

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.

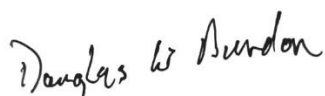
The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

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

EXPENDITURE

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