

Registered Charity Number 510538

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

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

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Name Northumberland & Durham Family History Society

Charity Registration Number 510538

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

Trustees

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

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

Company Secretary Ann Franklin

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

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

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Documents

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

Charitable Purpose

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

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

Structure and Governance

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

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

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

Recruitment and Appointment of new Trustees

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

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

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

Trustee Induction and Training

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

The Charity's Grant-making Policies

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

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Annual Prize

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

The Contribution of Volunteers

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

OBJECTIVES AND ACTIVITIES

Objectives and Aims

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

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

Public Benefit

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

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

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

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

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

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

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

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2024

OBJECTIVES AND ACTIVITIES (CONTINUED)

Investment Policy

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

Risk Management

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

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

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

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

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

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

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

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

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2024

ACHIEVEMENTS AND PERFORMANCE

Summary of the main achievements of the charity during the year

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

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

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

Research Centre

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

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

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

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

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

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

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

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

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2024

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

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

Initiatives

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

Library

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

The Journal

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

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

Social Media

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

E-Newsletter

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

Genealogical Projects

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

Website

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

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

Publicity

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

NORTHUMBERLAND AND DURHAM FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

For the year ended 31 December 2024

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

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

Strategic Plan

The implementation of the strategic plan is ongoing.

Branches

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

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

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

Financial Review

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

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

Reserves Policy

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

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

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

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

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

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

PLANS FOR THE FUTURE

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

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

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

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

RESPONSIBILITIES OF THE TRUSTEES

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

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

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


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

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

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

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

Signed on behalf of the Trustees



Joyce Jackman
Chair of the Trustees

13 May 2025

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

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

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's statement

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

Independent examiner's statement

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



13 May 2025

Pete O'Hara, FCA, Chartered Accountant

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

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

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

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

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

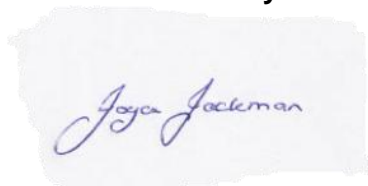
The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

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

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

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

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



Joyce Jackman
Chair of the Trustees

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

1. Accounting Policies

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

Cash Flow Statement

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

Incoming Resources

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

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

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

Investment Income

Investment income is recognised on a receivable basis.

Resources expended

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

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

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

1. Accounting Policies (Continued)

Irrecoverable VAT

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

Operating Leases

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

Tangible Fixed Assets and Depreciation

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

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

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

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

Fund Accounting

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

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

Taxation

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

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

2. Income from Investments

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

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

3. Income – Grants, Donations & Legacies

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

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

4. Income from Charitable Activities

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

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

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

5. Expenditure on Charitable Activities

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

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

6. Net Income/(Expenditure)

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

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

7. Staff Costs & Trustees' Remuneration

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

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

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

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

8. Tangible Fixed Assets

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

9. Stocks

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

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

10. Debtors

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

All sums are due within 1 year.

11. Creditors – Amounts Falling Due Within 1 Year

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

12. Analysis of Net Assets between Funds

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

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

13. Analysis of Charitable Funds

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

Name of Restricted Fund

Description & Purpose of the Restricted Fund

Legacy Fund

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

MEA House Trust

Towards costs incurred in the relocation from MEA House.

14. Taxation

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

15. Financial Commitments

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

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

The following pages do not form part of the statutory accounts

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

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

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

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