



NORTHERN SOCIETY  
OF CHARTERED  
ACCOUNTANTS

# Northern Society of Chartered Accountants

**ANNUAL REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2018**



[norsca.co.uk](http://norsca.co.uk)

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## About Northern Society of Chartered Accountants

Northern Society of Chartered Accountants (NorSCA) was founded on 31 July 1882 with its inaugural meeting in Newcastle upon Tyne. The Society was established to support and encourage chartered accountants in the north of England to act in the public interest and to enhance their professional knowledge.

The Society was founded only two years after the formation of ICAEW (the Institute of Chartered Accountants in England and Wales) which was formed in 1880 when the founding societies of Liverpool, Manchester, London and Sheffield agreed to form a national organisation.

Today Northern Society is a membership body for circa 4,000 ICAEW Chartered Accountants and ACA students who work across business & the finance profession in the North East, Teesside, North Yorkshire and Cumbria.

We have been at the heart of northern business for over 130 years.



As well as promoting northern business we support our members through a programme of locally delivered training, networking and social events. In the last year these comprised 51 CPD training sessions and a further 20 networking events. The 51 technical courses covered a spectrum of topics to appeal to members working in practice, industry, the public sector and in not-for-profit organisations. The 20 networking events included a popular mix of soft skills and social events. Details of upcoming events can be found at [norsca.co.uk/events](http://norsca.co.uk/events)

Our three branch societies running local events are **Cumberland Society of Chartered Accountants** (from the Scottish border down to Millom and Kirkby Stephen including all CA postcodes), **Teesside Society of Chartered Accountants** (the DL postcodes in south Durham, Cleveland and North Yorkshire as far south as Northallerton, Thirsk/Bedale and west to include Richmond, Leyburn & Hawes) and **Tyne & Wear Society of Chartered Accountants** (the DH postcodes of Durham plus all postcodes of Wearside, Tyneside, Tyne Valley and Northumberland up to the Scottish border).

Our three younger member groups are **NEYCAG** (the North East Young Chartered Accountants' Group), **Northern Chartered Accountant Students' Society** (NCASS) and **Cumberland Chartered Accountant Students' Society** (CCASS).

Together we are Northern Society of Chartered Accountants. Find out more about us, our branch societies and younger member groups by visiting our website [norsca.co.uk](http://norsca.co.uk)

Contact Northern Society:

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Joanne Lucking  
ICAEW Northern



Follow us on twitter @ICAEW\_NorSCA | @NEYCAG | @followNCASS | @ICAEW\_Northern



Join our LinkedIn groups Northern Society of Chartered Accountants (NorSCA) and our branch and younger member groups | Tyne & Wear | Cumberland | Teesside | NEYCAG | NCASS

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## Past Presidents of Northern Society

1883 T Y Strachan	1929 T Wallace	1975 G Gallon
1884 T Y Strachan	1930 T P Parmeter	1976 G Whitehead
1885 T Y Strachan	1931 C T Benson	1977 T C Middleton
1886 F R Goddard	1932 T C Martin	1978 I R Turner
1887 F R Goddard	1933 E Robinson CBE	1979 R C Spoor OBE
1888 T C Squance	1934 W Rose	1980 R Lovely
1889 T Bowden	1935 N Dunn	1981 J M Stanley
1890 T Bowden	1936 B Dudley	1982 L H Gatoff
1891 R Ormond	1937 G Adam	1983 C D Kyle
1892 R Ormond	1938 T P Parmeter	1984 J N Straughan
1893 H Rawlings	1939 G Ridley	1985 D R Robson
1894 H Rawlings	1940 R P Winter CBE	1986 D M Middleton CBE
1895 R H Holmes	1941 R P Winter CBE	1987 A Wappat
1896 R H Holmes	1942 R P Winter CBE	1988 D K Wilson
1987 R H Holmes	1943 N Dunn	1989 J S Collier
1898 H Squance	1944 J Taylor	1990 S W Rainbow
1899 H Squance	1945 P Gardner	1991 R J Anderson
1900 T Gallagher	1946 W H Mchlerly	1992 M F Leonard
1901 T Gallagher	1947 J M S Coates OBE	1993 J A Wood
1902 J H Armstrong	1948 J A Crisp	1994 J Bell
1903 J H Armstrong	1949 J E Hilton	1995 R S Liddell
1904 C Sparks	1950 P Gardner	1996 J L Hinkley
1905 H Rawlings	1951 R P Winter CBE	1997 R M Griffiths
1906 W C Forster	1952 E M Robinson OBE	1998 R Hill
1907 J H Armstrong	1953 F M Kellet	1999 S J Lundy
1908 J A Sisson	1954 T C Squance OBE	2000 T P Armitage
1909 J A Sisson	1955 R K Dotchin	2001 M W Scott
1910 F C Squance	1956 R Mould-Graham OBE	2002 D Tait Walker
1911 F C Squance	1957 J M S Coates OBE	2003 J S Hollins-Gibson
1912 J J Gillespie	1958 Sir Robin Chapman Bt	2004 A A Josephs
1913 W B Ormond	1959 P Cooper	2005 W R Graham
1914 T Wallace	1960 A Whittaker	2006 R Barrigan
1915 A W price	1961 P T Duxbury	2007 P M Clarke
1916 E J Wilkinson	1962 J C Benson	2008 J G Summers
1917 J H Armstrong	1963 F E Proom	2009 M L Ranson
1918 J H Armstrong	1964 D B Ward MBE	2010 J R Hunston
1919 J J Gillespie	1965 S A Middleton	2011 D A Swallow
1920 H S Squance	1966 H Murray	2012 N J Lambert
1921 H S Squance	1967 N T O'Reilly OBE	2013 J Brown
1922 T Wallace	1968 H Kirton	2014 A R Jackson
1923 T C Martin	1969 K J Hilton	2015 R R Tindle
1924 E Robinson CBE	1970 A C Dixon MBE	2016 D R Arthur
1925 W Rose	1971 C H W Sansom	2017 K Muir
1926 W B Ormond	1972 C Collett	2018 A Johnston
1927 A W Price	1973 R E Gray	
1928 J J Gillespie	1974 R G Wilson	

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## General Committee 2018 Report

The Committee has pleasure in presenting its Annual Report for the year ended 31 December 2018.

### **MEMBERS OF THE GENERAL COMMITTEE AS AT 31 DECEMBER 2017**

President	A Johnston
Deputy President	K M Proudfoot
Vice President	C Soan
Honorary Secretary	M Jeffrey
Honorary Treasurer	S Stone
Member of Council	R R Tindle
Cumberland	C Garrison
Teesside	A Foster & E Read
Tyne & Wear	H Smith
Past President	K Muir
Elected	P M Clarke, A R Jackson, N J Lambert
Co-opted	S Hill (Courses), H Dyson (CCASS), R Tiffany (NCASS)

The committee met on 3 occasions to discuss matters of moment and importance. The committee officers held regular meetings.

### **NORTHERN SOCIETY MEMBERS ON INSTITUTE PRINCIPAL COMMITTEES**

Business Committee	A Langman
Disciplinary Committee	M Ranson
Insolvency Licensing Committee	G Goldie
Practice Committee	G Little
Review Committee	R R Tindle

### **REPORTING ACCOUNTANTS TO NORTHERN SOCIETY**

Colin Hutson Accounting Limited

### **EX OFFICIO MEMBERS OF ALL COMMITTEES**

Northern Society President, Deputy President, Vice President, Honorary Secretary, Honorary Treasurer

### **ANNUAL DINNER COMMITTEE**

A Johnston, A R Jackson, J Lucking, K M Proudfoot

### **COURSES CHAIRMAN**

P M Clarke

### **REGIONAL STAFF**

Regional Director – J Callaghan

Regional Executive – J Lucking

Regional LPD – L Hansell

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Web [icaew.com/northern](http://icaew.com/northern)

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**MEMBERSHIP**

At 31 December 2018 the membership of the Society was 3,404.

**OBITUARY**

Since the last report the deaths of the following members have been recorded:

Keith Alderdice  
George Appleby  
Keith Butler  
Anthony Davies  
Fredrick Godson  
Adam Harrison  
Roger Hawkins  
Ian Henderson  
Cyril Hogg  
Richard Irving  
Roger Morris  
Thornton Mitcalfe  
Richard Ord  
Christopher Owen  
Robert Robson  
Robert Slack  
Ernest Swinburne  
Henry Sykes  
Jeremy Wilson

**FINANCES**

The Northern Society's principal financial objective is to break even, on average, from year to year. We continue to have strong support from members who volunteer their time to plan and arrange our programme of courses and events which are of interest to other members.

In the year ended 31 December 2018, we have seen a deficit of approximately £9K for a second year running, but the society overall still has a healthy cash reserve for use in serving its members.

The deficit has mainly been driven by the net cost of events, with the Annual Dinner contributing to a large proportion of the costs. The Dinner is a key event for the Society each year, and is vital in promoting the activities of the Society and its members. Once again, the speaker's fee was the main expense, and unfortunately we could not secure any sponsorship to cover this. We also had another successful graduation ceremony, which only ran at a small loss due to sponsorship from CABA.

There was once again a significant surplus from training courses and seminars, which enables the Society to fund its other activities and also to support branch activities. This was lower than the overall surplus achieved in 2017, and was due to a combination of lower attendance, and hotels charging cancellation fees for cancelled courses. Continued careful selection of course topics should both meet our members' CPD needs and also continue to be an important financial contributor to the society's finances.

The operating costs continue to be carefully managed and are, in the main, in line with prior year. However, we managed to make significant savings in accountancy costs (due to moving our accounts to the ICAEW District Accounts team), and costs relating to the

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magazine and course events booklets.

The Honorary Treasurer Stuart Stone would like to thank the support received from Joanne Lucking, Alan Johnston, Keith Proudfoot, The District Accounts Team, Tindles LLP and Colin Hutson Accounting in helping him to carry out his duties.

### **REGIONAL STRATEGY BOARD**

A number of meetings of the Regional Strategy Board have taken place, with a mixture of Committee members, members from outside the Committee, and the Regional Director. Thanks are due to KPMG for kindly hosting the meetings at their offices.

### **COMMUNICATING WITH MEMBERS**

Northern Society aims to communicate with its members on a regular basis across the year in order to make members aware of new developments; inform them of upcoming courses and events which may be of interest and to obtain members views on topical issues. This allows the Society to reflect the views of chartered accountants across the North East and Cumbria, both locally and at national level with ICAEW.

The production and distribution of the magazine and of the courses and events booklet represents one of the Society's largest financial outgoings. We have continued to invest in hard copy communications over the past year, but commensurate with the overall financial position of the Society as shown in the accounts, we have considered the different communication channels available to us rather than just relying on the hard copy magazine being made available in printed form.

Following careful consideration Northern Society launched its own website [norsca.co.uk](http://norsca.co.uk) in March 2014 to provide a channel for members to find out quickly and easily details of courses and events as well as a way to disseminate news more quickly. The Northern Society website also brings together the former NEYCAG and NCASS websites onto a single integrated platform which further demonstrates the strong links with our younger member groups. The website was designed to be easy to navigate and with 'responsive design' content is formatted for optimal viewing whether using a desktop PC, tablet, iPad, iPhone or Android device. Each CPD course and event on [norsca.co.uk](http://norsca.co.uk) is accompanied by a 'click-through' button to book online at [icaew.com](http://icaew.com).

The Society has continued to publish a regular magazine (renamed "NorSCA News" in January 2014) which has been published three times a year and distributed by post to all members who have indicated in the ICAEW member preferences that they wish to receive local communications. The magazine continues to keep members in touch with local news and events, with a focus on member activities. If you do not regularly receive this in hard copy please ensure that you have selected to receive '*Regional updates – news, course and networking in your area*' in your member preferences at [icaew.com/preferences](http://icaew.com/preferences)

The Society has also continued to make use of social media communication channels including Twitter (@ICAEW\_NorSCA) and LinkedIn Groups to communicate with members. Members who have a profile on LinkedIn can join the Northern Society LinkedIn Group as well as sub-groups for Tyne & Wear, Teesside, Cumberland, NEYCAG and NCASS.

### **COURSES AND CONTINUING PROFESSIONAL DEVELOPMENT**

The Northern Society and its branches continue to provide a varied and extensive courses programme to assist members in fulfilling their CPD requirements. As well as the many half-day courses for members in business as well as in practice the Society also holds two successful Residential Courses at Redworth Hall (our General Practitioner weekend

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conference) and The Practical Tax Conference (our Tax Practitioner weekend conference which we arrange jointly with ICAEW Institute Members in Scotland (IMS) and the Tax Faculty). During the year the society held 43 events attended by 1950 participants.

We remain one of the most active providers of local CPD courses for accountants in our area. Through proactive forward planning we remain successful in attracting high quality speakers to present topics to members in the North East and Cumbria. These have included regular updates on tax, accounting and audit issues as well as specialist courses aimed at a smaller number of members. We are always pleased to receive suggestions of topics for future courses from members.

### **ANNUAL DINNER**

The Annual Dinner on Friday 12 October 2018 at Newcastle Civic Centre was attended by 173 members and guests including 10 visiting District Society Presidents. This continues to represent a good attendance compared to similar dinners elsewhere in the country.

ICAEW National President Paul Aplin gave an update on latest issues from Moorgate Place and highlighted some valuable contributions made by ICAEW members in our region. Chris Soan, Vice President said Grace; Alison Hall, President, Newcastle Law Society gave the toast to the ICAEW and Andrew Robinson, Partner, Armstrong Watson gave the Toast to the guests.

The keynote speaker, Alan Johnson, former MP entertained us with insights into his roles in Parliamentary Office.

Alan Johnston's nominated charity for the evening was Hospice at Home Carlisle & North Lakeland and, through the generosity of the attendees we raised £1,479.08 for charity. Thank you to all who kindly donated raffle prizes and contributed towards the charity. This was a fabulous result.

Photographs from the evening can be found on the website gallery [norsca.co.uk/gallery](http://norsca.co.uk/gallery)

The next Northern Society Business and Awards Dinner will be held on Friday 11 October 2019 at Newcastle Civic Centre and the guest speaker will be Jo Caulfield.

### **MEMBER SUPPORT**

Our member support contacts provide practical support and assistance, in an entirely confidential way, to members with problems. Diane Cartwright, Doug Kinsey and Bill Graham currently act as Support Members.

### **CHARTERED ACCOUNTANTS BENEVOLENT ASSOCIATION (CABA)**

Keith Proudfoot is the Liaison Officer between the Northern Society and CABA whose purpose is to assist current and former ICAEW Chartered Accountants and their families in both practical and financial ways where necessary.

If any members of the Society are aware of any member, former member or their immediate family in our district who might be in need of some help from CABA then please inform Keith Proudfoot directly. More information about the support available from CABA can also be found on their website [caba.org.uk](http://caba.org.uk).

### **PROMOTING THE WORK OF LOCAL CHARTERED ACCOUNTANTS WITH OTHER PROFESSIONAL BODIES**

The Northern Society, through its Office Holders, aims to maintain contact with representatives of other business and professional bodies. These meetings provide



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opportunities to discuss matters of mutual interest concerning our professional lives and relationships at a local level and to promote the work of chartered accountants.

We also continued to be a category sponsor at the North East Accountancy Awards sponsoring the *Accountancy Firm of the Year Award*. Karen Muir, Northern Society Immediate Past President, made the presentation to the winning firm KPMG at the awards dinner in June 2018.

### **RECRUITMENT, EDUCATION & TRAINING**

Examinations at the Professional Stage and the Advanced Stage have been held in Newcastle. A prize giving ceremony has become an established part of our calendar and is held each year to recognise the achievements of local and national prize-winners from the Northern Society area and all those who have passed their ICAEW Advanced Stage exams during the preceding year. Northern Society regards this as one of our flagship annual events as it represents an opportunity to celebrate the success of recently qualified members and exam prize-winners from across the north of England who may not be able to travel with their family to London when they receive invitations from ICAEW to new member ceremonies at Chartered Accountants' Hall.

In May 2018 this was again held at Newcastle University, hosted by Karen Muir and we welcomed Nick Parker, ICAEW President who congratulated all successful students. Iain Wright, ICAEW Director of Corporate & Regional Engagement made an inspiring speech, which was appreciated by all the audience of over 200 young accountants, their families and friends. The Society is most grateful to Newcastle University Business School for again making this superb facility available and for the support of CABA and CAPET.

Careers fairs continue to be held at local universities. Members both in practice and in business and younger members with recent first-hand experience of recruitment, education and training are encouraged to provide on-going assistance – please contact Joanne Lucking for more information. [joanne.lucking@icaew.com](mailto:joanne.lucking@icaew.com)

Northern Society and its branches continue to recognise emerging finance success at a number of local universities where we sponsor prizes for high performing students who are interested in pursuing a career in finance and accountancy.

### **NORTHERN CHARTERED ACCOUNTANT STUDENTS' SOCIETY (NCASS)**

The Students' Committee, currently under the chairmanship of Rich Tiffany, has continued to ensure that NCASS is an active Society, holding regular social and sporting events. Once again, the society organised successful Annual Dinners at The Biscuit Factory and Jury's Inn, Middlesbrough raising money for local charities.

### **CUMBERLAND CHARTERED ACCOUNTANTS STUDENTS' SOCIETY (CCASS)**

The Committee currently under the chairmanship of Hebe Dyson has held social events during the year.

### **GOLF**

Mark Gilpin continues to organise events involving members, including matches with other professions. In Cumberland, two Golf competitions were held, despite the weather, organised by Peter Ellwood. If you are interested in joining in these activities, please contact Mark on 0191 492 3864 or Peter on 01900 603623.

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**CONCLUSION**

The Northern Society has once again enjoyed an extremely active and successful year, supported by the five energetic and enterprising Branches.

We continue to encourage the involvement of all sectors of the membership and hope that they will find something of interest and relevance in our wide range of courses and events which have been developed specifically for their benefit.

We have also continued to support ICAEW national initiatives including BASE, and to represent the views of our members from across the north in debate and discussion alongside other district society volunteers from across the country in meetings with ICAEW.

The job of President is greatly helped by the work of all those who support Northern Society activities. Your President would personally like to thank the three Branch Chairs and their hard-working committees of volunteers who give their time freely and do an excellent job maintaining the work of the Society. Also, special thanks are due to Pam Clarke and Sam Hill, for all their work in continuing to mastermind a high quality range of courses, which are at the core of our service to members.

Finally, the President would like to thank her fellow Officers, Keith Proudfoot, Chris Soan, Stuart Stone and Mick Jeffrey for all their support and encouragement and to the regional staff, James Callaghan, Joanne Lucking, and Lorna Hansell for their invaluable assistance and support of Northern Society activities over her year of office.

**ALAN JOHNSTON**  
President

**MICK JEFFREY**  
Honorary Secretary

**MAY 2019**

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## Tyne and Wear 2018 report

**TYNE & WEAR SOCIETY OF CHARTERED ACCOUNTANTS 2018 REPORT  
A BRANCH OF THE NORTHERN SOCIETY**

The Committee has pleasure in presenting its Annual Report for the year ended 31 December 2018.

1978 L Phillips	1992 J P Cawson	2006 A R Jackson
1979 J M Stanley	1993 K M Proudfoot	2007 A R Jackson
1980 J N Straughan	1994 M J H Tait	2008 M Jeffrey
1981 A Mills	1995 S J Lundy	2009 M Jeffrey
1982 P Sharp	1996 G S Goldie	2010 Y Gale
1983 E L L Jones	1997 M L Ranson	2011 Y Gale
1984 D Archbold	1998 P M Clarke	2012 P Park
1985 J P Southern	1999 E Gillott	2013 J R Jones
1986 A Wappat	2000 J G Summers	2014 C I Soan
1987 W W Ions	2001 K Muir	2015 C I Soan
1988 J Bell	2002 K J Williamson	2016 R Slack
1989 J L Hinkley	2003 I Kings	2017 A Cameron
1990 I Martin	2004 A J Thomson	2018 H Smith
1991 M W Scott	2005 G Elliott	

### **MEMBERSHIP OF THE COMMITTEE**

Officers (ex officio)

Hazel Smith (Chairman), Emma Hartshorne  
(Honorary Secretary)

Elected by the Society

Mark Dawson, Andrew Jackson, David Langley,  
Wendy Mason-Burdon, Paula Park, Andrew  
Cameron, Chris Tindle

Immediate Past Chairmen

Andrew Cameron

Nominated by Northern Society

Karen Muir (President)

Member of Council

Rob Tindle

### **MEMBERSHIP**

At 31 December 2018 the membership was 2,092.

### **COMMITTEE MEETINGS**

The committee met five times in 2018. Reports were submitted to the Committee on District Society matters, Institute Council, Courses, Social Activities, Recruitment, Education and Training and the Students' Society (NCASS) and Younger Members (NEYCAG) activities.

### **COURSES**

The varied courses programme continued to provide high-quality CPD opportunities to our members in Practice and in Business through the wide range of half day and full day courses. A comprehensive programme of courses was delivered during 2018, including the weekend residential course at Redworth Hall. Overall courses were well attended and received very good feedback from members. As in previous years, Pam Clarke and Sam Hill are to be congratulated for her excellent contribution to this highly successful programme.

### **SOCIAL**

The social events for the year comprised, of a wine, cheese and chocolate evening, which was thoroughly enjoyed by all those who attended.

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In addition to this, an industry visit to the airport was held in February which was very well attended and very informative.

Finally in December, and tribute to the enthusiasm and support of all committee members, we enjoyed, as a committee, dining together at Northern Counties Club for an informal meeting as part of pre-Christmas celebrations.

We look forward to an equally successful and well-represented year of social/industry events for 2019.

**STUDENTS**

NCASS has continued to provide a series of popular and well attended events for accountancy students including their well-attended Newcastle Annual Dinner. We have continued to support NCASS's activities and their role in supporting and obtaining feedback direct from students for the Institute.

In May, with the support of NCASS and Northern Society General Committee, Tyne and Wear again ran the highly successful Prize Giving and Graduation Ceremony for students and newly qualified members. We would like to thank Newcastle University Business School for their continued support in hosting this event that is much appreciated by the attendees and their guests and also thanks to CABA and CAPET for their support.

**CONCLUSION**

Many thanks to all those who have helped to make this another successful year for the Society, in particular James, Joanne and Lorna at the Northern Region, all of the Committee Members, and all those who have supported the Society's course programme and social events throughout the year.

I would like to express my thanks to the committee, their support during the year. I have very much enjoyed serving as Tyne & Wear Chairman during the past year and will continue to support Paula as incoming chair, I look forward to continuing with a strong Committee to secure a healthy pipeline of events.

**HAZEL SMITH**  
Chairman

**EMMA HARTSHONE**  
Honorary Secretary

**MAY 2019**

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## Teesside 2018 report

**TEESSIDE SOCIETY OF CHARTERED ACCOUNTANTS 2018 REPORT  
A BRANCH OF THE NORTHERN SOCIETY**

The Committee has pleasure in presenting its Annual Report for the year ended 31 December 2018.

### **PAST CHAIRMEN**

1950 A Whyte	1973 E Marquis	1996 Mrs A Luke
1951 W J E Ringquist	1974 P Openshaw	1997 J C Scott
1952 A Henderson	1975 R H Bulman	1998 J McGrother
1953 A Henderson	1976 P F Hargreaves	1999 R R Tindle
1954 H D Anderson	1977 D T S Rutter	2000 Mrs D Smeeton
1955 H D Anderson	1978 D V Peace	2001 P Grylls
1956 C G Sparrow	1979 R Hill	2002 A Chuhan
1957 C G Sparrow	1980 D Eynon	2003 Mrs B Blakey
1958 C W Sansom	1981 J H Murray	2004 Mrs L B Christie
1959 E B Goldstone	1982 D M Middleton CBE	2005 G Fitzgerald
1960 R W Swinbank	1983 R D Kirk	2006 G Fitzgerald
1961 J H Eltringham MBE	1984 B Bouttell	2007 G Boagey
1962 C D Humphreys	1985 R J Anderson	2008 Mrs H O'Driscoll
1963 C A P Snow	1986 J G W Manners	2009 R Jackson
1964 H B Kilvington	1987 Mrs P A Taylor	2010 J Q Bury
1965 H A Branson	1988 W R Graham	2011 C T McBride
1966 F Robinson	1989 M G Sillars	2012 Mrs E Read
1967 J A Cook	1990 K Robinson	2013 Mrs A Foster
1968 C W Sansom	1991 T P Armitage	2014 Mrs L Pach
1969 A D Scott	1992 D A Swallow	2015 Mrs A Foster & Mrs E Read
1970 J Norris	1993 B K Smith	2016 Mrs A Foster & Mrs E Read
1971 M G Rider	1994 R Barrigan	2017 Mrs A Foster & Mrs E Read
1972 G R Belshaw	1995 A M Dennett	2018 Mrs A Foster & Mrs E Read

### **COMMITTEE MEMBERS**

Joint Chairman	Mrs A Foster
Joint Chairman	Mrs E Read
Honorary Secretary	Mrs A Foster
Elected and Co-opted	J Bury, A Hodgson, L Pach, R R Tindle, E Stephen, H Wilson

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**NSCA Representatives**

Northern Society	A Johnston (President)
Council Member	R R Tindle
Regional Director	J Callaghan

**MEMBERSHIP**

At 31 December 2018 the membership of the Society was 754.

**ANNUAL DINNER**

The 69th Annual Dinner held on 23 November 2018 was attended by 197 members and guests. David Matthews, ICAEW Vice President, Angela Foster and Emma Read proposed the toast to the guests on behalf of the TSCA and Peter Barron responded with a presentation. Peter, a local former spoke about his life, experiences and career. The evening was a great success and £3913.50 was raised for MFC Foundation. Thanks must go to the sponsors for the evening, Reed Finance and Reed Accountancy. Thanks also to Barclays Business for their donation matching, which contributed positively to the charitable donations received on the evening and Close Brothers Invoice Finance for hosting the drinks reception.

**BUSINESS AND SOCIAL EVENTS**

In 2018 we continued to host the ICAEW Business Confidence and Economic Review Seminars, two were held in Teesside to an audience of Chartered Accountants from practice and industry together with local business people and other professionals. These events continued to be a popular addition to the branch's calendar.

In March 2018 the annual joint supper was held with Tees Valley Bankers and Solicitors at Middlesbrough, Football Club. The event was again a great success and well attended once again, with a total of 148.

Other pan-professional networking events were also held during the year, each well supported. These included wine and cheese tasting.

The NCASS Teesside student dinner held in May 2018 was again well supported.

**GENERAL PRACTITIONERS' GROUP**

The Group continued to meet regularly throughout the year, with encouraging numbers enjoying presentations from guest speakers covering a variety of informative and relevant topics. Many thanks must go to Rob Tindle and Beverley Blakey for their continuing efforts in promoting the Group.

**COMMITTEE MEETINGS**

The committee met five times during 2018 in addition to the Annual General Meeting held on 22 May 2018 at the offices of PD Ports, Middlesbrough who have kindly loaned us their Boardroom.

**CONCLUSION**

We would like to thank the Teesside Society Committee for all their hard work during our year of office. We have thoroughly enjoyed working with them and really appreciate all the time and energy they have given so freely.

We also wish to thank all of the officers of the Northern Society as well as James Callaghan and Joanne Lucking for their advice and support.

2018 has been another good year for the Society on Teesside and we sure that we will be able to build on this in 2019 with the continued support of our members from across the Tees

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Valley. We are pleased to report that Helen Wilson is nominated to take over the role of Chairman in 2019.

**ANGELA FOSTER**   **EMMA READ**  
Chairman

**MAY 2019**

**NORTHERN SOCIETY OF CHARTERED ACCOUNTANTS  
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## Cumberland 2018 report

**CUMBERLAND SOCIETY OF CHARTERED ACCOUNTANTS 2018 REPORT  
A BRANCH OF THE NORTHERN SOCIETY**

The Committee has pleasure in presenting its Annual Report for the year ended 31 December 2018.

### **PAST CHAIRMEN**

1951 W J Milburn	1974 J Mitchinson	1997 J Little
1952 T Dowell	1975 J M Fendley	1998 A M Johnston
1953 T Dowell	1976 G Shiach	1999 M Metcalfe
1954 R Lyon Wyllie	1977 J Hogarth	2000 G M Stockill
1955 W C Kyle	1978 M A Roberts	2001 P D Jones
1956 W W Routledge	1979 C D Kyle	2002 J E Carroll
1957 N T O'Reilly OBE	1980 E C F Schooling	2003 V J Tait
1958 R W Mitchell	1981 J A Mitchell	2004 V J Tait
1959 W R Dawson	1982 R S Liddell	2005 D N Lawson
1960 W Paton	1983 F Thompson	2006 J R Hunston
1961 E G Hargreaves	1984 C E Egerton	2007 J R Hunston
1962 J E Clark	1985 D Driver	2008 P Ellwood
1963 R A Duthie	1986 I C Lancaster	2009 P Ellwood
1964 W C Kyle	1987 D E Johnson	2010 D A Liddle
1965 N T O'Reilly OBE	1988 A Sewell	2011 P Benson
1966 E D Barrow	1989 A M Campbell	2012 L Brown, S Graham & M Peile
1967 W S C Charles	1990 A C Custance	2013 S Graham
1968 G H Pratt	1991 R J Kenyon	2014 L Murchie
1969 Sir Kenneth Sharp	1992 G W Lamont	2015 C Richardson
1970 J A Wood	1993 J Brown	2016 L Murchie
1971 F G Joynt	1994 G J W Rippon	2017 C Garrison
1972 E Richardson	1995 A J Johnston	2018 C Garrison
1973 T Madon	1996 J S Hollins-Gibson	

### **MEMBERSHIP OF THE COMMITTEE**

#### **OFFICERS**

Chairman	C Garrison
Honorary Secretary	R Lewis

#### **ELECTED AND CO-OPTED**

S Graham, J Naveen, D Shortland, L Crichton

#### **NSCA REPRESENTATIVES**

Northern Society President	A Johnston
Council Member	R R Tindle

#### **MEMBERSHIP**

At 31 December 2018 the membership of the Society was 558.

#### **COURSES**

The courses programme, drawn up by J Naveen and C Garrison and the Courses Sub-Committee, has continued to provide members of the Cumberland Branch with relevant CPD locally. The courses continue to be well attended with most courses having over 20 people in



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attendance; the Finance Act has continued to have the largest attendees with almost 90 people attending.

**ANNUAL DINNER**

This was held at The Halston Aparthotel, Carlisle on Friday 9 March 2018 with just over 50 members and their guests in attendance. The principal speakers were Ex-Cricketer Mike Gatting and Paul Aplin ICAEW Deputy President. The feedback for the dinner was very good.

**SOCIAL**

The branch forwent its annual Christmas Lunch and instead held a quiz at The Auctioneer, Carlisle on Thursday 25 October 2018. There was low numbers compared to previous years but was still an enjoyable evening for those who attended.

**STUDENTS**

Hebe Dyson continued as CCASS chairman during the year, along with some new committee members who seem keen to move the student society forward. They have held a number of events throughout 2018 and these have been very well attended. Let's hope the support of the student society continues throughout 2019.

**ANNUAL GENERAL MEETING**

The Annual General Meeting was held on Monday 21 May 2018 at Dodd & Co's office FIFTEEN Rosehill, Carlisle.

**CONCLUSIONS**

Thanks must be extended to all of the committee for their hard work at organising events throughout the year.

I would also like to thank the officers and members of the Northern Society for all of their support – namely James Callaghan, Joanne Lucking and Alan Johnston for their contribution to the Cumberland Society during 2018.

**CLARE GARRISON**  
Chairman

**MAY 2019**

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**NORTHERN SOCIETY OF  
CHARTERED ACCOUNTANTS**

**ANNUAL ACCOUNTS**

**FOR THE YEAR ENDED  
31 DECEMBER 2018**

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**Chartered Accountants' Report to the Committee on the Unaudited Financial Information of the Northern Society of Chartered Accountants**

In accordance with the engagement letter dated 30 March 2016, we have prepared for your approval the financial information of the Northern Society of Chartered Accountants for the year ended 31 December 2018, which comprises the Income and Expenditure Account, the Balance Sheet and related notes from the accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to you, in accordance with the terms of our engagement letter dated 30 March 2016. Our work has been undertaken solely to prepare for your approval the financial information of the Northern Society of Chartered Accountants and state those matters that we have agreed to state to you in this report in accordance with ICAEW Technical Release TECH08/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Committee of the Northern Society of Chartered Accountants for our work, or for this report.

You have approved the financial information for the year ended 31 December 2018 and have acknowledged your responsibility for it, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for its compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial information.

Colin Hutson Accounting Limited  
Chartered Accountants  
74 High Street  
Northallerton  
North Yorkshire  
DL7 8EG

May 2019

**NORTHERN SOCIETY OF CHARTERED ACCOUNTANTS  
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**INCOME & EXPENDITURE ACCOUNT**

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<b>INCOME</b>	<b>Notes</b>	<b>2018 £</b>	<b>2017 £</b>
ICAEW contribution to expenses		<b>3,500</b>	3,500
Referral commissions		-	354
Profit on courses	8	<b>23,867</b>	27,178
Interest received		<b>93</b>	9
		<hr/> <b>27,460</b>	<hr/> 31,041
 <b>EXPENDITURE</b>			
Net cost of events	9	<b>16,532</b>	12,716
Accommodation	1	<b>1,291</b>	824
Communications	2	<b>12,835</b>	17,111
Administration	3	<b>5,322</b>	7,134
Depreciation		<b>460</b>	1,904
		<hr/> <b>36,440</b>	<hr/> 39,689
 <b>OPERATING SURPLUS/(DEFICIT) FOR THE PERIOD BEFORE TAXATION</b>		 <b>(8,980)</b>	 (8,648)
Taxation		<b>(18)</b>	(2)
 <b>AMOUNT TRANSFERRED TO/(FROM) ACCUMULATED FUND</b>		 <hr/> <b>(8,998)</b> <hr/>	 <hr/> (8,650) <hr/>

**NORTHERN SOCIETY OF CHARTERED ACCOUNTANTS  
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**BALANCE SHEET**

	Notes	2018		2017	
		£	£	£	£
<b>FIXED ASSETS:</b>					
Computer equipment	4		68		91
Website	4		-		304
Fixtures and fittings	4		399		532
			<u>467</u>		<u>927</u>
<b>CURRENT ASSETS:</b>					
Accounts receivable		17,095		12,170	
Prepayments & accrued income		1,732		4,425	
Other debtors		-		673	
HM Revenue & Customs		1,832		5,942	
Cash at bank	5	<u>33,891</u>		<u>64,354</u>	
			54,550		87,564
<b>CURRENT LIABILITIES:</b>					
Accounts payable		2,994		19,259	
Accruals & deferred income		6,996		7,343	
Other creditors	6	-		7,880	
HM Revenue & Customs		<u>18</u>		<u>2</u>	
			(10,008)		(34,484)
<b>NET CURRENT ASSETS</b>			<b>44,542</b>		<b>53,080</b>
<b>NET ASSETS</b>			<b><u>45,009</u></b>		<b><u>54,007</u></b>
<b>ACCUMULATED FUND:</b>					
Balance b/fwd			<u>54,007</u>		<u>62,657</u>
			54,007		62,657
Surplus/(Deficit) for the period			(8,998)		(8,650)
<b>ACCUMULATED FUND</b>			<b><u>45,009</u></b>		<b><u>54,007</u></b>

Approved by the committee on ..... and signed on their behalf by:

..... A Johnston – President  
 ..... S Stone – Treasurer

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**NOTES TO THE FINANCIAL STATEMENTS**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>1 ACCOMMODATION</b>		
Rent & storage	<b>1,291</b>	824
	<hr/> <hr/>	<hr/> <hr/>
<b>2 COMMUNICATIONS</b>		
Printing, stationery and communications	<b>2,442</b>	2,718
Officers' travel & admin expenses	<b>4,836</b>	3,981
Magazine and courses & events booklet	<b>5,557</b>	10,117
NEYCAG website	<b>-</b>	295
	<hr/> <hr/>	<hr/> <hr/>
	<b>12,835</b>	17,111
	<hr/> <hr/>	<hr/> <hr/>
<b>3 ADMINISTRATION</b>		
AGM and meetings	<b>1,177</b>	1,259
Student prizes	<b>622</b>	102
Presentations and donations	<b>1,387</b>	1,245
Accountancy	<b>950</b>	2,750
Bad debts	<b>250</b>	939
Sundry administration	<b>936</b>	839
	<hr/> <hr/>	<hr/> <hr/>
	<b>5,322</b>	7,134
	<hr/> <hr/>	<hr/> <hr/>

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**4 FIXED ASSETS**

	<b>Computer Equipment £</b>	<b>Website £</b>	<b>Fixtures and Fittings £</b>	<b>Total £</b>
<b>COST</b>				
At 1 January 2018	725	7,300	580	8,605
Additions	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2018	725	7,300	580	8,605
<b>DEPRECIATION</b>				
At 1 January 2018	634	6,996	48	7,678
Charge for year	23	304	133	460
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2018	657	7,300	181	8,138
<b>NET BOOK VALUE</b>				
At 31 December 2018	<u>68</u>	<u>-</u>	<u>399</u>	<u>467</u>
At 31 December 2017	<u>91</u>	<u>304</u>	<u>532</u>	<u>927</u>

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer Equipment	-	25% on reducing balance
Website	-	25% on cost
Fixtures and Fittings	-	25% reducing balance

	<b>2018 £</b>	<b>2017 £</b>
<b>5 CASH AT BANK</b>		
Current A/c	1,642	12,997
Business Base Rate Tracker A/c	30,899	50,009
Teesside Dinner – Business Saver A/c	1,350	362
Teesside Dinner – Community A/c	-	986
	<hr/>	<hr/>
	<b>33,891</b>	<b>64,354</b>
	<hr/> <hr/>	<hr/> <hr/>

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**6 OTHER CREDITORS**

The final balance of £4,790 held on behalf of IMS (ICAEW Members in Scotland) was repaid to ICAEW in October 2018. This account has now been cleared.

**7 ACCOUNTING CONVENTION**

These accounts have been prepared in accordance with the historic cost convention and accruals basis