



NORTHERN SOCIETY
OF CHARTERED
ACCOUNTANTS

Northern Society of Chartered Accountants

ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022



norsca.co.uk

**NORTHERN SOCIETY OF CHARTERED ACCOUNTANTS
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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 11 May 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 140 years.



As well as promoting northern business we support our members through a programme of locally delivered training, networking and social events. The networking events included a popular mix of soft skills and social events. Details of upcoming events can be found at 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 younger member group is **NCASS** (the Northern Chartered Accountant Students' Society)

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

Contact Northern Society:

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Joanne Lucking
ICAEW Northern



Follow us on twitter @ICAEW_NorSCA | @NEYCAG | @followNCASS | @ICAEW_NYH



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	1930 T P Parmeter	1977 T C Middleton
1884 T Y Strachan	1931 C T Benson	1978 I R Turner
1885 T Y Strachan	1932 T C Martin	1979 R C Spoor OBE
1886 F R Goddard	1933 E Robinson CBE	1980 R Lovely
1887 F R Goddard	1934 W Rose	1981 J M Stanley
1888 T C Squance	1935 N Dunn	1982 L H Gatoff
1889 T Bowden	1936 B Dudley	1983 C D Kyle
1890 T Bowden	1937 G Adam	1984 J N Straughan
1891 R Ormond	1938 T P Parmeter	1985 D R Robson
1892 R Ormond	1939 G Ridley	1986 D M Middleton CBE
1893 H Rawlings	1940 R P Winter CBE	1987 A Wappat
1894 H Rawlings	1941 R P Winter CBE	1988 D K Wilson
1895 R H Holmes	1942 R P Winter CBE	1989 J S Collier
1896 R H Holmes	1943 N Dunn	1990 S W Rainbow
1987 R H Holmes	1944 J Taylor	1991 R J Anderson
1898 H Squance	1945 P Gardner	1992 M F Leonard
1899 H Squance	1946 W H Mchlerly	1993 J A Wood
1900 T Gallagher	1947 J M S Coates OBE	1994 J Bell
1901 T Gallagher	1948 J A Crisp	1995 R S Liddell
1902 J H Armstrong	1949 J E Hilton	1996 J L Hinkley
1903 J H Armstrong	1950 P Gardner	1997 R M Griffiths
1904 C Sparks	1951 R P Winter CBE	1998 R Hill
1905 H Rawlings	1952 E M Robinson OBE	1999 S J Lundy
1906 W C Forster	1953 F M Kellet	2000 T P Armitage
1907 J H Armstrong	1954 T C Squance OBE	2001 M W Scott
1908 J A Sisson	1955 R K Dotchin	2002 D Tait Walker
1909 J A Sisson	1956 R Mould-Graham OBE	2003 J S Hollins-Gibson
1910 F C Squance	1957 J M S Coates OBE	2004 A A Josephs
1911 F C Squance	1958 Sir Robin Chapman Bt	2005 W R Graham
1912 J J Gillespie	1959 P Cooper	2006 R Barrigan
1913 W B Ormond	1960 A Whittaker	2007 P M Clarke
1914 T Wallace	1961 P T Duxbury	2008 J G Summers
1915 A W Price	1962 J C Benson	2009 M L Ranson
1916 E J Wilkinson	1963 F E Proom	2010 J R Hunston
1917 J H Armstrong	1964 D B Ward MBE	2011 D A Swallow
1918 J H Armstrong	1965 S A Middleton	2012 N J Lambert
1919 J J Gillespie	1966 H Murray	2013 J Brown
1920 H S Squance	1967 N T O'Reilly OBE	2014 A R Jackson
1921 H S Squance	1968 H Kirton	2015 R R Tindle
1922 T Wallace	1969 K J Hilton	2016 D R Arthur
1923 T C Martin	1970 A C Dixon MBE	2017 K Muir
1924 E Robinson CBE	1971 C H W Sansom	2018 A Johnston
1925 W Rose	1972 C Collett	2019 K M Proudfoot
1926 W B Ormond	1973 R E Gray	2020 C I Soan
1927 A W Price	1974 R G Wilson	2021 C I Soan
1928 J J Gillespie	1975 G Gallon	2022 Y Gale
1929 T Wallace	1976 G Whitehead	

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General Committee 2022 Report

The Committee has pleasure in presenting its Annual Report for the year ended 31 December 2022.

MEMBERS OF THE GENERAL COMMITTEE AS AT 31 DECEMBER 2021

President	Y Gale
Deputy President	R Slack
Vice President	C I Soan
Honorary Secretary	J Walsh
Honorary Treasurers	T Lowery
Member of Council	R R Tindle
Cumberland Chair	S Graham
Teesside Chair	G H Singh
Tyne & Wear Chair	E Hartshorne-Ferguson
Past President	C I Soan
Courses Chair	P M Clarke
Retired Members	Vacant
Elected	O Deacon, A Gent, A R Jackson,
Co-opted	A Langman (Business members), G Little (Practice members), K Muir (Dinner Secretary), S Richardson (NCASS)

The committee met on five 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
Practice Committee	G Little
Committee of Council	R R Tindle
Members Board	Y Gale

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

COURSES CHAIRMAN

P M Clarke

REGIONAL STAFF

Regional Director – Dr J Callaghan

Regional Executive – J Lucking

Regional Business Development Manager – L Hansell (until June 2022)

Email northern@icaew.com

Web icaew.com/northern; norsca.co.uk

NORTHERN SOCIETY OF CHARTERED ACCOUNTANTS REPORT ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

MEMBERSHIP

At 31 December 2022 the membership of the Society was 3,737.

OBITUARY

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

Richard Anderson
Alan Chisholm
Nigel Groves
John Lowthian
Harold Reed
John Simpson
John Snowball

FINANCES

Financial Year 2022 saw an increase in face-to-face activities and a significant leap back to the normal ways of working. Following the last couple of years where Northern Society could boast a significant surplus thanks to Covid 19 and the associated cost savings of virtual events, the society has adapted once again to a new normal.

Overall, the loss is a reasonably modest £3,724 (2021: 10,684 surplus). The key drivers of this loss as can be seen from the Income and Expenditure account is due to a large reduction in profit on courses of just under £5,000, despite some good profits made on Tax updates through the year. There was also a significant net cost of events of £7,105 (2021: £195 profit). As noted above, this is mostly due to the fact that in-person events carry costs which virtual events did not – including Graduation which made an overall loss of £3,904.

The notes support the minimal changes in underlying activities with the most significant movements being in relation to the magazine and course booklets which saw an increase of nearly £500 (as we had two mailings in the year), in addition to the increase in AGM and meeting costs to £600 (2021 £160), again illustrating that the previous year's meetings were mostly virtual.

The 2022 Balance sheet shows a decrease in net assets due to an increase in accounts payable at the year-end as well the reduction in cash primarily reflecting the losses noted above.

Despite an overall negative financial result, our reserves remain healthy. The Society is pleased to provide a varied and extensive courses programme and to provide networking events for our members, and even more pleased to be able to now be able to do so in-person. The Treasurers, Therese McCollam and Keith Proudfoot, would like to note their thanks for the support received from Joanne Lucking, the ICAEW District Accounts Team, and Colin Hutson Accounting.

COMMUNICATING WITH MEMBERS

Northern Society usually 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 usual schedule of production and distribution of our magazine, which includes the courses and events offer, normally represents one of the Society's largest financial outgoings. Whilst your President is keen to continue to invest in hard copy communications we continue to

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review different communication channels available to us rather than just relying on the hard copy magazine being made available in printed form.

The Northern Society launched its website 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 NCASS website onto a single integrated platform which further demonstrates the strong links with our younger member group. 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 is accompanied by a 'click-through' button to book online at icaew.com.

The Society continued to publish its *NorSCA News* magazine and which was published twice this year and distributed by post to all members who have indicated in their ICAEW member preferences that they wish to receive local communications. Whilst this year's editions were a much shorter version, the magazine's intention remains 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

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 and NCASS.

COURSES AND CONTINUING PROFESSIONAL DEVELOPMENT

The Northern Society continues to provide a varied and extensive courses programme to assist members in fulfilling their CPD requirements. During 2022 resulting changes in how delegates wish to participate, the course offering to members has been adapted to an online offering. The Society was unable to hold its successful Residential Course at Redworth Hall (our General Practitioner weekend conference) again this year. During the year the society held 8 (2021: 11) events attended by 138 (2021: 307) participants.

We continue to be 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. We are always pleased to receive suggestions of topics for future courses from members.

ANNUAL DINNER

After a three year break the 2022 Northern Society Business & Awards dinner took place on Friday 14 October, at The Grand Hotel, Gosforth Park. The dinner was attended by 125 people and over £2900 was raised on the night (including match funding from the Community Foundation Tyne & Wear and Northumberland) for FareShare North East and Carlisle Foodbank. The guest speaker was local poet Rowan McCabe.

MEMBER SUPPORT

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

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CHARTERED ACCOUNTANTS BENEVOLENT ASSOCIATION (caba)

Keith Proudfoot and Les Hodgson are the Liaison Officers 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, or beyond, who might be in need of some help from caba then please inform Keith Proudfoot or Les Hodgson directly. More information about the support available from caba can also be found on their website caba.org.uk.

WORKING 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 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.

RECRUITMENT, EDUCATION & TRAINING

The annual prize giving ceremony in May, which recognises the achievements of local and national prize-winners from the Northern Society area and all those who have passed their ICAEW Advanced Level exams during the preceding year has become an established part of our calendar. This year's event took place on Saturday 7 May, at the Kings Hall, Newcastle University where over 200 young people and their families celebrated their exam successes. We were joined by ICAEW President Will Brooks and our guest speaker was Mark Edmondson, President & CEO of Inflo Software.

Careers fairs continue to be held at local universities, albeit virtually at the moment. 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

NORTHERN CHARTERED ACCOUNTANT STUDENTS' SOCIETY (NCASS)

The Students' Committee, currently under the chairmanship of Tom Cosby, has continued to ensure that NCASS is an active Society, holding regular social events, which have been virtual during 2022.

CONCLUSION

One role of the President is to observe the long-term strategic issues as well as encourage and guide practical operational matters. Operationally, we have much positive progress to report this year with the return of key events such as the annual dinners for Northern and Teesside and the prizegiving ceremony. Financially it is a mixed picture with some activities a success and strong cost management by the Society. The underlying strategic picture however is more complex.

Members will be aware of how much personally and professionally has changed post-covid. How members engage with education and training has radically altered. Although some still prefer in person local courses, numbers have markedly declined. Providing courses at even cost neutral has been very difficult as more and more members prefer join on-line or on-demand provision from national providers including the ICAEW direct who have significantly increased their courses provision. Post-year end, we were informed that Mercia, from whom the Society earns a commission, will cease local course provision and with it ceases the income commission paid to the Society. Networking has also changed accelerating the trend away from annual dinner attendance we have been observing for many years. Whilst the

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Northern Society annual dinner was circa break-even, there was a significant loss on the Teesside annual dinner.

The ICAEW reviewed the legal position between the different District Societies and the ICAEW. This review resulted in a number of findings unsettling to the Northern Society General Committee. Issues around branding, data protection, public liability insurance and the personal legal risks being carried by the Northern Society Office Holders have been challenging discussion points. In 2022, the ICAEW proposed a solution; operational activities such as the dinners, local training and the prize giving ceremony would be conducted by the ICAEW regional team with the active members volunteering their support via a Local Network not the existing District Society. This would remove the current legal risks faced by Northern Society and its Office Holders.

Post-year end the General Committee resolved that, subject to the agreeing satisfactory 'ways of working' with the ICAEW, there would be an EGM later in 2023 for the members of Northern Society to vote on the future direction with a recommendation from the General Committee of Northern Society to migrate the current operations of the Northern Society into an ICAEW Local Network. In the interim activities will continue as before while the practicalities are worked through. Services to members continue to be provided by the General Committee and the Branches.

Having conveyed the serious news, the President would again like to thank the three Branch Chairs and their hard-working committees of volunteers who continue to give their time freely, doing an excellent job maintaining the work of the Society serving our members. Thanks are due to Pam Clarke for her work in maintaining our superb course offerings which continue to be at the core of our service to members. Thanks also to Andrew Jackson who continues to provide sage-like advice and encouragement on our communications strategy.

Finally, the President would like to thank fellow Officers, Richard Slack, Chris Soan, Therese McCollam and Joe Walsh for all their support and encouragement and to the regional staff, James Callaghan, Joanne Lucking, and Lorna Hansell for their continued invaluable assistance and support of Northern Society members and activities during the year.

Yvonne Gale
President

JOE WALSH
Honorary Secretary

25 MAY 2023

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Tyne and Wear 2022 report

TYNE & WEAR SOCIETY OF CHARTERED ACCOUNTANTS 2022 REPORT A BRANCH OF THE NORTHERN SOCIETY

The Committee has pleasure in presenting its Annual Report for the year ended 31 December 2022.

1978 L Phillips	1993 K M Proudfoot	2008 M Jeffrey
1979 J M Stanley	1994 M J H Tait	2009 M Jeffrey
1980 J N Straughan	1995 S J Lundy	2010 Y Gale
1981 A Mills	1996 G S Goldie	2011 Y Gale
1982 P Sharp	1997 M L Ranson	2012 P Park
1983 E L L Jones	1998 P M Clarke	2013 J R Jones
1984 D Archbold	1999 E Gillott	2014 C I Soan
1985 J P Southern	2000 J G Summers	2015 C I Soan
1986 A Wappat	2001 K Muir	2016 R Slack
1987 W W Ions	2002 K J Williamson	2017 A Cameron
1988 J Bell	2003 I Kings	2018 H Smith
1989 J L Hinkley	2004 A J Thomson	2019 H Smith
1990 I Martin	2005 G Elliott	2020 P Park
1991 M W Scott	2006 A R Jackson	2021 E Hartshorne
1992 J P Cawson	2007 A R Jackson	2022 E Hartshorne

MEMBERSHIP OF THE COMMITTEE

Officers (ex officio)

Emma Hartshorne (Chairperson), Katie Briton (Honorary Secretary)

Elected by the Society

Richard Slack, Melis Besen, Irena Peel, Brian Russell, Richard Tiffany, Hazel Smith and Aidan Beck

Immediate Past Chair

Paula Park

Nominated by Northern Society

Yvonne Gale (President)

Member of Council

Rob Tindle

MEMBERSHIP

At 31 December 2022 the membership was 2,588.

COMMITTEE MEETINGS

The committee met three times in 2022. Reports were submitted to the Committee on District Society matters, Institute Council, Courses, Social Activities, Recruitment, Education and Training and the activities of our student and younger members (NCASS and NEYCAG).

COURSES

The varied courses programme continued to provide high-quality CPD opportunities to our members in Practice and in Business. A comprehensive programme of courses was delivered during 2022, using virtual platforms and face to face events. Overall, courses were well attended and received very good feedback from members, who have enjoyed the new virtual format. As in previous years, Pam Clarke and Sam Hill are to be congratulated for their excellent contribution to this highly successful programme.

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SOCIAL

The committee took a cautious approach to events once again this year.

In March 2022 we held an event at Ghetto Golf. The event was well attended and enjoyed by all – even if some of the scores were wide ranging!

Our annual committee Christmas meal was due to take place in December 2022 but this was postponed. This will be rearranged in the new year.

We look forward to planning more social events in 2023 and hope that industry events can recommence soon.

STUDENTS

We have continued to support NCASS's activities and their role in supporting and obtaining feedback direct from students for the Institute.

The highly successful Prize Giving and Graduation Ceremony for students and newly qualified members managed to take place once again this year at Kings Hall at Newcastle University.

CONCLUSION

Many thanks to all those who have helped to make this another successful year for the Society, in particular James and Joanne 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 for their support during the year. I have very much enjoyed serving as Tyne & Wear Chairperson during the past year and will continue to support our incoming chair, I look forward to continuing with a strong Committee to secure a healthy pipeline of events.

EMMA HARTSHORNE
Chairperson

KATIE BRITON
Honorary Secretary

25 MAY 2023

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Teesside 2022 report

TEESSIDE SOCIETY OF CHARTERED ACCOUNTANTS 2022 REPORT A BRANCH OF THE NORTHERN SOCIETY

The Committee has pleasure in presenting its Annual Report for the year ended 31 December 2022.

PAST CHAIRMEN

1950 A Whyte	1974 P Openshaw	1998 J McGrother
1951 W J E Ringquist	1975 R H Bulman	1999 R R Tindle
1952 A Henderson	1976 P F Hargreaves	2000 Mrs D Smeeton
1953 A Henderson	1977 D T S Rutter	2001 P Grylls
1954 H D Anderson	1978 D V Peace	2002 A Chuhan
1955 H D Anderson	1979 R Hill	2003 Mrs B Blakey
1956 C G Sparrow	1980 D Eynon	2004 Mrs L B Christie
1957 C G Sparrow	1981 J H Murray	2005 G Fitzgerald
1958 C W Sansom	1982 D M Middleton CBE	2006 G Fitzgerald
1959 E B Goldstone	1983 R D Kirk	2007 G Boagey
1960 R W Swinbank	1984 B Bouttell	2008 Mrs H O'Driscoll
1961 J H Eltringham MBE	1985 R J Anderson	2009 R Jackson
1962 C D Humphreys	1986 J G W Manners	2010 J Q Bury
1963 C A P Snow	1987 Mrs P A Taylor	2011 C T McBride
1964 H B Kilvington	1988 W R Graham	2012 Mrs E Read
1965 H A Branson	1989 M G Sillars	2013 Mrs A Foster
1966 F Robinson	1990 K Robinson	2014 Mrs L Pach
1967 J A Cook	1991 T P Armitage	2015 Mrs A Foster
1968 C W Sansom	1992 D A Swallow	to &
1969 A D Scott	1993 B K Smith	2018 Mrs E Read
1970 J Norris	1994 R Barrigan	2019 Mrs H Wilson
1971 M G Rider	1995 A M Dennett	2020 Mrs H Wilson
1972 G R Belshaw	1996 Mrs A Luke	2021 G H Singh
1973 E Marquis	1997 J C Scott	2022 G H Singh

COMMITTEE MEMBERS

Chair	G H Singh
Secretary	S Igo
Elected and Co-opted	S Igo, G H Singh, L Pach, A Gent, H McLean, A Hill, H Wilson

NSCA REPRESENTATIVES

Northern Society President	Y Gale
Council Member	R R Tindle
Regional Director	J Callaghan

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MEMBERSHIP

At 31 December 2022 the membership of the Society was 872.

ANNUAL DINNER

The Teesside Society Annual Dinner was held at the Jurys Inn in central Middlesbrough on 18 November 2022, having last been held at Wynyard Hall in 2019. It was attended by a respectable 75 guests and raised nearly £1,500 for the Middlesbrough Food Bank charity. We are hopeful that an improved turnout will occur in future functions.

BUSINESS AND SOCIAL EVENTS

In June 2022 the annual pan-professional joint supper was held at Middlesbrough Football Club. The event was again a great success and well attended with nearly 80 guests from across the Teesside business community..

The NCASS Teesside student dinner was also held at Judges in Yarm and was very well attended.

GENERAL PRACTITIONERS' GROUP

The Group has met after a very long time in December 2022 at Middlesbrough Football Club. It is hoped to fully re-establish this group and a full schedule of events have been agreed for the following year.

COMMITTEE MEETINGS

The committee met virtually three times during 2022. The Annual General Meeting was held in person on 17 May 2022. The forthcoming Annual General Meeting will be held in person on 16 May 2023.

ICAEW AND DISTRICT SOCIETY REVIEW

One of the ways the ICAEW supports its members in the region is via its local societies. Northern Society (NSCA) is our regional society of which TSCA is a branch. The ICAEW are currently working on how they integrate with its local societies (NSCA) and its branches (TSCA) as local networks. This review is taking place because of potential risks arising from matters such as insurance, risk assessments for events, GDPR and office holder risks. TSCA has been and continues to be fully involved with discussions being held at NSCA on how change can serve our local members and volunteers. Currently the preferred option is to integrate with ICAEW subject to satisfaction with the proposed terms and subject to member approval at an EGM which is expected to take place in late 2023.

CONCLUSION

I would sincerely like to thank the Teesside Society Committee for all their hard work during my year of office. I have thoroughly enjoyed working with everyone and really appreciate the time and effort they have given to the Committee.

I would also like to thank all of the officers of the Northern Society as well as James Callaghan and Joanne Lucking for their constant advice and support.

It is hoped that with the continued support of our members from across the Tees Valley area the branch can go from strength to strength.

G H SINGH
Chairman

25 MAY 2023

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Cumberland 2022 report

CUMBERLAND SOCIETY OF CHARTERED ACCOUNTANTS 2020 REPORT A BRANCH OF THE NORTHERN SOCIETY

The Committee has pleasure in presenting its Annual Report for the year ended 31 December 2022.

PAST CHAIRMEN

1951 W J Milburn	1975 J M Fendley	1999 M Metcalfe
1952 T Dowell	1976 G Shiach	2000 G M Stockill
1953 T Dowell	1977 J Hogarth	2001 P D Jones
1954 R Lyon Wyllie	1978 M A Roberts	2002 J E Carroll
1955 W C Kyle	1979 C D Kyle	2003 V J Tait
1956 W W Routledge	1980 E C F Schooling	2004 V J Tait
1957 N T O'Reilly OBE	1981 J A Mitchell	2005 D N Lawson
1958 R W Mitchell	1982 R S Liddell	2006 J R Hunston
1959 W R Dawson	1983 F Thompson	2007 J R Hunston
1960 W Paton	1984 C E Egerton	2008 P Ellwood
1961 E G Hargreaves	1985 D Driver	2009 P Ellwood
1962 J E Clark	1986 I C Lancaster	2010 D A Liddle
1963 R A Duthie	1987 D E Johnson	2011 L Brown, S Graham & P Benson
1964 W C Kyle	1988 A Sewell	2012 L Brown, S Graham & M Peile
1965 N T O'Reilly OBE	1989 A M Campbell	2013 S Graham
1966 E D Barrow	1990 A C Custance	2014 L Murchie
1967 W S C Charles	1991 R J Kenyon	2015 C Richardson
1968 G H Pratt	1992 G W Lamont	2016 L Murchie
1969 Sir Kenneth Sharp	1993 J Brown	2017 C Garrison
1970 J A Wood	1994 G J W Rippon	2018 C Garrison
1971 F G Joynt	1995 A J Johnston	2019 C Garrison & J Naveen
1972 E Richardson	1996 J S Hollins-Gibson	2020 Acting Chair S Graham
1973 T Madon	1997 J Little	2021 S Graham
1974 J Mitchinson	1998 A M Johnston	2022 S Graham

MEMBERSHIP OF THE COMMITTEE

OFFICERS

Chairman	Sophie Graham
Honorary Secretary	Dani Shortland

ELECTED AND CO-OPTED

Dani Shortland, Fiona Wood, Jayashree Naveen, Clare Garrison, Lisa Crichton

NSCA REPRESENTATIVES

Northern Society President	Yvonne Gale
Council Member	Rob Tindle

MEMBERSHIP

At 31 December 2022 the membership of the Society was 277.

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COURSES

The courses programme is now carried out under the umbrella of the Northern Society with the majority of courses still being held virtually but offering a hybrid option to attend in person as well.

ANNUAL DINNER / CHAIRMANS SUPPER

Due to dwindling support for a formal annual dinner with an after-dinner speaker and the associated costs this approach is no longer viable for a society of our size. The committee therefore has taken in the past couple of years to hold a Chairman's Supper instead. Unfortunately this was still not viable to put in this year due to the global coronavirus pandemic which was still having an effect at the start of 2022.

SOCIAL

Due to the global coronavirus pandemic the society was only able to start thinking about holding social events in late 2022. We held our first event in September, a wine tasting event in collaboration with Pippa Sedgwick Wines and Pioneer Foodhall. This was an extremely fun and informative evening. We hope to put on more events in the next year.

STUDENTS

Since our structure changed a couple of years ago we have not had a CCASS chairman. We are now replacing the role of chairman with a CCASS representative within the NCASS Society, attending meetings and updating on any Cumbrian affairs / issues.

A social event had been planned, again at the end of 2022 however unfortunately due to a lack of numbers this was not viable to go on. No events have yet to be planned for the coming year but we hope that we can rekindle the support for student events in the next year.

ANNUAL GENERAL MEETING

The Annual General Meeting was held on 9th May 2022, via Zoom.

CONCLUSIONS

Thanks must be extended to all of the committee for their hard work at attending meetings and showing support for the committee. Looking forward to 2023 I would like to welcome our new Chairman Tony Ferguson. I wish him well in his role as Chairman, however going forward the Cumberland Society still faces challenges with succession planning for the society support for events. I hope that 2023 shows a return to previous levels as we can as a society hold more events for our members.

I would also like to thank the officers and members of the Northern Society for all of their support and guidance given to the Cumberland Society during 2022.

SOPHIE GRAHAM
Chairman

25 MAY 2023

**NORTHERN SOCIETY OF
CHARTERED ACCOUNTANTS**

ANNUAL ACCOUNTS

**FOR THE YEAR ENDED
31 DECEMBER 2022**

**NORTHERN SOCIETY OF CHARTERED ACCOUNTANTS
REPORT ON THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

**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 5 May 2021, we have prepared for your approval the financial information of the Northern Society of Chartered Accountants for the year ended 31 December 2022, 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.

This report is made solely to you, in accordance with the terms of our engagement letter dated 5 May 2021. 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 2022 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 2023

NORTHERN SOCIETY OF CHARTERED ACCOUNTANTS

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

PAGE

- 1 Income and Expenditure Account
- 2 Balance Sheet
- 3 Notes to the Financial Statements

NORTHERN SOCIETY OF CHARTERED ACCOUNTANTS

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

INCOME	Notes	2022 £	2021 £
ICAEW contribution to expenses		3,500	3,500
Profit on courses	6	752	5,519
Commission from other course providers	7	6,935	8,210
Net profit/(loss) on networking events		-	195
		<hr/> 11,187	<hr/> 17,424
EXPENDITURE			
Net cost of events	8	(7,105)	-
Accommodation	1	(500)	(500)
Communications	2	(4,045)	(3,363)
Administration	3	(3,190)	(2,812)
Depreciation		(42)	(65)
Loss on disposal	4	(29)	-
		<hr/> (14,911)	<hr/> (6,740)
AMOUNT TRANSFERRED TO ACCUMULATED FUND		<hr/> (3,724)	<hr/> 10,684

NORTHERN SOCIETY OF CHARTERED ACCOUNTANTS

INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022		2021	
		£	£	£	£
FIXED ASSETS:					
Computer equipment	4		-		29
Fixtures and fittings	4		<u>126</u>		<u>168</u>
			126		197
CURRENT ASSETS:					
Accounts receivable		4,170		216	
Prepayments & accrued income		-		1,470	
HM Revenue & Customs		805		-	
Cash at bank	5	<u>42,463</u>		<u>46,408</u>	
			47,438		48,094
CURRENT LIABILITIES:					
HM Revenue & Customs		-		(808)	
Accounts payable		(4,507)		(832)	
Accruals & deferred income		<u>(1,640)</u>		<u>(1,510)</u>	
			(6,147)		(3,150)
NET CURRENT ASSETS			41,291		44,944
NET ASSETS			<u>41,417</u>		<u>45,141</u>
ACCUMULATED FUND:					
Balance b/fwd			<u>45,141</u>		<u>34,457</u>
Deficit for the period			<u>(3,724)</u>		<u>10,684</u>
ACCUMULATED FUND			<u>41,417</u>		<u>45,141</u>

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

..... Yvonne Gale – President
 T McCollam – Treasurer
 K Proudfoot – Assistant Treasurer

NORTHERN SOCIETY OF CHARTERED ACCOUNTANTS

BALANCE SHEET

FOR THE YEAR ENDED 31 DECEMBER 2022

	2022 £	2021 £
1 ACCOMMODATION		
Rent & storage	400	400
Use of postal address	100	100
	<hr/>	<hr/>
	500	500
2 COMMUNICATIONS		
Printing, stationery and communications	2,257	2,119
Web support	300	300
Magazine and courses & events booklet	1,488	944
	<hr/>	<hr/>
	4,045	3,363
3 ADMINISTRATION		
AGM and meetings	626	165
Student prizes	325	251
Presentations & donations	387	
Accountancy	-	-
Bad debts	12	52
Officers' travel & admin expenses	1,805	2,309
Sundry administration	35	35
	<hr/>	<hr/>
	3,190	2,812

NORTHERN SOCIETY OF CHARTERED ACCOUNTANTS

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

4 FIXED ASSETS

	Computer Equipment £	Website £	Fixtures and Fittings £	Total £
COST				
At 1 January 2022	725	7,300	580	8,605
Disposals*	(725)	-	-	(725)
At 31 December 2022	<u>-</u>	<u>7,300</u>	<u>580</u>	<u>7,880</u>
DEPRECIATION				
At 1 January 2022	696	7,300	412	8,408
Charge for year	-	-	42	42
Disposals*	(696)	-	-	(696)
At 31 December 2022	<u>-</u>	<u>7,300</u>	<u>454</u>	<u>7,754</u>
NET BOOK VALUE				
At 31 December 2022	<u>-</u>	<u>-</u>	<u>126</u>	<u>126</u>
At 31 December 2021	<u>29</u>	<u>-</u>	<u>168</u>	<u>197</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% on reducing balance

*Computer Equipment was fully written down to nil at the year.

	2022 £	2021 £
5 CASH AT BANK		
Current A/c	42,463	46,408
	<u>42,463</u>	<u>46,408</u>