

# Northern Society of Chartered Accountants

**ANNUAL REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**



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# **NORTHERN SOCIETY OF CHARTERED ACCOUNTANTS ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023**

The 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.

As highlighted by the President in the annual report for the year ended 31 December 2022, the ICAEW had undertaken a review of the legal position between the different district societies (and that of the incumbent officers) and the ICAEW and related legal responsibilities such as over risk, insurance, data protection (GDPR) and branding. This necessitated structural change with the establishment of local ICAEW network boards, in our case ICAEW Northern. All of the operational activities of the former district societies such as the annual dinner and local events such as the Redworth weekend or business visits would be through the newly established network board, ICAEW Northern, supported by the ICAEW regional team. This would serve to remove the current legal risks faced by Northern Society and its office holders. As a result of the transition to ICAEW Northern, the Northern Society would adopt a new constitution to exist to manage the legacy reserves as from 1 January 2024 with the constituent branches dissolved as at 31 December 2023. An EGM, to which all Northern Society members were invited, was held on 19 October 2023 and formally approved all the resolutions associated with these changes.

This transition is common to the vast majority of other former district societies with some signed up to become early adopters of this change from 1 January 2023. The vast majority of the remaining societies transitioned into the model by 31 December 2023 (with many transitioning mid-2023). With relevance, those becoming ICAEW Networks include all our neighbouring and geographic proximate local societies – West Yorkshire and York, Humberside, Sheffield, Manchester, Liverpool (three of the founding societies) and Scotland which has always been a ICAEW Network.

The following report provides more information on the EGM and the establishment of ICAEW Northern from 1 January 2024.

The Northern Chartered Accountant Students' Society (NCASS) for younger members continues its activities as a separate body and is unaffected by these changes.

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**NORTHERN SOCIETY OF CHARTERED ACCOUNTANTS  
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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
1897 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	2023 R E Slack

**NORTHERN SOCIETY OF CHARTERED ACCOUNTANTS  
REPORT ON THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**Report of the General Committee of Northern Society of Chartered Accountants**

The Committee has pleasure in presenting its Annual Report for the year ended 31 December 2023.

**MEMBERS OF THE GENERAL COMMITTEE AS AT 31 DECEMBER 2023**

President	R E Slack
Deputy President	C I Soan
Honorary Secretary	J Walsh
Honorary Treasurers	T McCollam
Member of Council	R R Tindle
Cumberland Chair	T Ferguson
Teesside Chair	S Igo
Tyne & Wear Chair	E Hartshorne-Ferguson
Past President	Y Gale
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. In addition, an EGM was held on 19 October 2023 on-line.

**NORTHERN SOCIETY MEMBERS ON INSTITUTE PRINCIPAL COMMITTEES**

Disciplinary Committee	M Ranson
Practice Committee	G Little
Committee of Council	R R Tindle
Members & Commercial 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 CHAIR**

P M Clarke

**REGIONAL STAFF**

Regional Director – Dr J Callaghan

Regional Executive – J Lucking

Regional Business Development Manager – Anna Rennison

Email [northern@icaew.com](mailto:northern@icaew.com)

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

# **NORTHERN SOCIETY OF CHARTERED ACCOUNTANTS REPORT ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

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## **MEMBERSHIP**

At 31 December 2023 the membership of the Society was 3,406.

## **TRANSITION OF NORTHERN SOCIETY OF CHARTERED ACCOUNTANTS TO ICAEW NORTHERN.**

The EGM was held on Thursday 19 October to vote on the transition to ICAEW Northern and related resolutions. These were: to adopt a revised constitution for the Society; to move the operations of the Northern Society and Constituent Branches to a local ICAEW network with effect from 31 December 2023; and to formally dissolve the Cumberland Society of Chartered Accountants, the Tyne & Wear Society of Chartered Accountants and the Teesside Society of Chartered Accountants on 31 December 2023 as they formed constitutional parts of Northern Society. There were 29 attendees at the EGM and of those members who voted, the result was unanimously in support of all resolutions with the transition to ICAEW Northern effective from 1 January 2024.

The reasoning for the transition to ICAEW Northern and the related EGM for members was outlined by the former president at the AGM in May 2023, elaborated on in more detail by the current president in NorSCA News Summer (September) 2023 edition, and in his opening address at the EGM, now summarised for information.

The former district societies were not homogeneous in composition; the majority were unincorporated associations (with some being Limited Companies) and there was no standardised way of working. Further, the perception amongst the membership and external parties was that the district societies were interlinked with ICAEW and that actions taken, liabilities incurred, and contracts entered into by the societies are done so with the approval of and/or on behalf of the ICAEW. As a result, in their current form, societies, volunteers and the Institute were potentially exposed to unnecessary operational (such as risk management, insurance and data protection issues all of which would need to be locally managed in the district society structure), legal, reputational and financial risks.

For Northern Society the principal areas of risk related to a number of discrete factors.

**Courses:** There has been a significant scale decrease in face-to-face courses exacerbated through the COVID pandemic across all training providers and common to other professional bodies and training companies. CPD is now primarily provided centrally on-line. At a local level this has resulted in the loss of the historic income stream to provide local courses of around £6,000 per year Mercia (reported at the AGM for the year ended 31 December 2022).

**Risk and liability:** At a local society and facing all district societies there has been increasing concerns as to legal liabilities of those societies which will, if operating outside of ICAEW, directly fall on their officers who are volunteers and who would be liable. These relate to risk, insurance and GDPR relevant to all events. Through transition to ICAEW Northern, these risks will be managed by ICAEW.

**ICAEW support:** For all events there is considerable dependence on the vital local ICAEW administrative and organisational support provided by the Regional Executive. The transition to ICAEW Northern will help safeguard the future of local events for members and will enable greater partnership with the local ICAEW team (Regional Director and Regional Executive) for annual event planning including an annual ICAEW budget for planned activities.

The existing District Society will not be dissolved and will continue to exist in a “shell” or legacy form with an amended constitution approved at the EGM. The object for which the Society is established is solely to hold and manage its reserves in a way that furthers the principal object of The Institute of Chartered Accountants in England and Wales (ICAEW) which is to advance

# **NORTHERN SOCIETY OF CHARTERED ACCOUNTANTS REPORT ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

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the theory and practice of accountancy. The legacy Society will be run by a committee of five trustees, who will decide how legacy reserves should be used with an appropriate reserves policy. An AGM will continue to be held annually and prior to 30 June.

## **FINANCES**

The Society had a successful year, making small profits on events and courses supporting our break-even target across events. Unfortunately, Mercia pulled out of the region which led to a reasonably significant reduction in commission from course providers. This meant that, despite a small profit on events, due to that external issue common across professional bodies and training providers with a move to on-line provision, we made an overall net loss similar to the previous year of £3,551 (2022: £3,724 loss). The small profit of £551 on courses was similar to that of last year (2022: £752) and the net cost of events was also small profit of £286 (2022: £7,105 loss), which illustrates the society's strong cost management in the year, particularly on the larger events such as the NSCA Dinner.

The notes support the minimal changes in underlying activities with the most significant movements being in relation to the printing, stationery and communications which saw an increase due to an additional NorSCA news edition in the year. The 2023 Balance sheet shows a decrease in net assets due to a reduction in accounts receivable at the year-end as well the small reduction in cash primarily reflecting the losses noted above. Following the transition to ICAEW Northern, as of 1st Jan 2024, the legacy reserves of the Society are now managed by the trustees of the Northern Society.

Therese McCollam would like to note their thanks for the support received from Joanne Lucking, the ICAEW District Accounts Team, and Colin Hutson Accounting.

## **COURSES AND CONTINUING PROFESSIONAL DEVELOPMENT (CPD).**

During 2023 reflective of the general culture and changes in how delegates wish to participate and the move to on-line courses, members can now access relevant CPD courses via ICAEW Essentials. Nonetheless during 2023, we were delighted to run our successful face to face General Practitioner conference at Redworth Hall over the weekend of 8 to 10 March which was attended by 35 delegates. Thanks to Pam Clarke (our courses chair) for her enthusiastic and assiduous support of this event. During the year the society also held 3 (2022: 8) events attended by 44 (2022: 138) participants.

## **ANNUAL DINNER**

The 2023 Northern Society Business & Awards dinner, kindly sponsored by Durham University Business School took place on Friday 24 November at The Grand Hotel, Gosforth Park. The dinner was attended by 130 people and over £1,300 was raised on the night for Down's Syndrome North-East (DSNE). During the dinner three annual business awards were presented. Ann Cleeves, the well-known author (of Vera and Shetland fame) was our guest speaker and gave a fantastic after-dinner speech.

## **BEAMISH MUSEUM VISIT**

A 'behind the scenes' presentation on financing, managing the museum and sustainability by Mark Pemberton (Finance Director) and Sally Dixon (Assistant Director) was held on Sunday 8 October 2023. Over 20 members and guests attended and also enjoyed a private bus tour and guide, lunch and exploring the museum in the afternoon.

## **RECRUITMENT, EDUCATION & TRAINING**

The annual graduation and 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

**NORTHERN SOCIETY OF CHARTERED ACCOUNTANTS  
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become an established part of our calendar. This years' event took place on Saturday 17 June, at the Kings Hall, Newcastle University where over 200 young people and their families celebrated their exam successes. We were joined by ICAEW Vice-President Malcolm Bacchus and our guest speaker was Sarah Lister, Oasis Community Housing.

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

The Students' Committee, currently under the chairmanship of Sophie Richardson has continued to ensure that NCASS is an active Society, holding regular social events including an annual dinner.

**CONCLUSION**

It is fair to say that 2023 has been a year of considerable change with the agreed transition to ICAEW Northern following the EGM held in October 2023. This has not been an easy step to take but due to the ever-increasing risks faced by remaining an independent district society and that of its officers, the transition to an ICAEW network, along with the vast majority of other former district societies, allows us to better focus on member needs with the essential support of the ICAEW regional team going forward. Thank you to those members who attended the EGM and who supported this change. The Northern Society of Chartered Accountants, in line with the new adopted constitution, will now exist to manage the legacy reserves of the Society from 1 January 2024. Annual General Meetings of the Society will continue, presenting its accounts and showing any movement in those reserves during the relevant financial year.

Finally, the President would like to sincerely thank fellow Officers, Chris Soan, Therese McCollam and Joe Walsh and immediate past president, Yvonne Gale for all their support and encouragement and to the regional staff, James Callaghan and Joanne Lucking for their continued invaluable assistance and support of Northern Society during the year.

**Richard Slack**  
President

**Joe Walsh**  
Honorary Secretary

**20 June 2024**



**NORTHERN SOCIETY OF  
CHARTERED ACCOUNTANTS**

**ANNUAL ACCOUNTS**

**FOR THE YEAR ENDED  
31 DECEMBER 2023**

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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 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 2023, 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 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 2023 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

24 May 2024

**NORTHERN SOCIETY OF CHARTERED ACCOUNTANTS**

**ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023**

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NORTHERN SOCIETY OF CHARTERED ACCOUNTANTS

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

<b>INCOME AND EXPENDITURE ACCOUNT</b>		<b>2023</b>	2022
<b>INCOME</b>	<b>Notes</b>	<b>£</b>	<b>£</b>
ICAEW contribution to expenses		<b>3,894</b>	3,500
Profit on courses	6	<b>551</b>	752
Commission from other Course Providers	7	<b>1,410</b>	6,935
Net profit on networking events		-	-
		<u><b>5,855</b></u>	<u>11,187</u>
 <b>EXPENDITURE</b>			
Net profit/(loss) on events	8	<b>286</b>	(7,105)
Accommodation	1	<b>(500)</b>	(500)
Communications	2	<b>(6,792)</b>	(4,045)
Administration	3	<b>(2,370)</b>	(3,190)
Depreciation		<b>(30)</b>	(42)
Loss on disposal		-	(29)
		<u><b>(9,406)</b></u>	<u>(14,911)</u>
 <b>AMOUNT TRANSFERRED TO ACCUMULATED FUND</b>		<u><b>(3,551)</b></u>	<u>(3,724)</u>

**NORTHERN SOCIETY OF CHARTERED ACCOUNTANTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**BALANCE SHEET**

	Notes	2023		2022	
		£	£	£	£
<b>FIXED ASSETS:</b>					
Website	4		-		-
Fixtures and fittings	4		<u>95</u>		<u>126</u>
			<b>95</b>		<b>126</b>
<b>CURRENT ASSETS:</b>					
Accounts receivable		460		4,170	
Prepayments & accrued income		-		-	
HM Revenue & Customs		573		805	
Cash at bank	5	<u>41,213</u>		<u>42,463</u>	
			<b>42,246</b>		<b>47,438</b>
<b>CURRENT LIABILITIES:</b>					
HM Revenue & Customs		-		-	
Accounts payable		<u>(2,958)</u>		<u>(4,507)</u>	
Accruals & deferred income		<u>(1,517)</u>		<u>(1,640)</u>	
			<b>(4,475)</b>		<b>(6,147)</b>
<b>NET CURRENT ASSETS</b>			<b>37,771</b>		<b>41,291</b>
			<hr/>		<hr/>
<b>NET ASSETS</b>			<b>37,866</b>		<b>41,417</b>
			<hr/>		<hr/>
<b>ACCUMULATED FUND:</b>					
Balance b/fwd			<u>41,417</u>		<u>45,141</u>
Deficit for the period			<u>(3,551)</u>		<u>(3,724)</u>
			<hr/>		<hr/>
<b>ACCUMULATED FUND</b>			<b>37,866</b>		<b>41,417</b>
			<hr/>		<hr/>

Approved by the committee on 20 May 2024 and signed on their behalf by:

..... R Slack– President

..... T McCollam– Treasurer

NORTHERN SOCIETY OF CHARTERED ACCOUNTANTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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<b>NOTES TO THE ACCOUNTS</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>1 ACCOMMODATION</b>		
Rent & storage	400	400
Use of Postal Address	100	100
	<hr/>	<hr/>
	<b>500</b>	<b>500</b>
	<hr/>	<hr/>
<b>2 COMMUNICATIONS</b>		
Printing, stationery and communications	<b>6,162</b>	3,745
Web support	<b>630</b>	300
	<hr/>	<hr/>
	<b>6,792</b>	<b>4,045</b>
	<hr/>	<hr/>
<b>3 ADMINISTRATION</b>		
AGM and meetings	<b>610</b>	626
Student prizes	-	325
Presentations & Donations	<b>100</b>	387
Bad debts	-	12
Officers' travel & admin expenses	<b>1,637</b>	1,805
Sundry administration	<b>23</b>	35
	<hr/>	<hr/>
	<b>2,370</b>	<b>3,190</b>
	<hr/>	<hr/>

**NORTHERN SOCIETY OF CHARTERED ACCOUNTANTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**4 FIXED ASSETS**

	<b>Website £</b>	<b>Fixtures and Fittings £</b>	<b>Total £</b>
<b>COST</b>			
At 1 January 2023	7,300	580	7,880
At 31 December 2023	<u>7,300</u>	<u>580</u>	<u>7,880</u>
<b>DEPRECIATION</b>			
At 1 January 2023	7,300	454	7,754
Charge for year	-	31	31
At 31 December 2023	<u>7,300</u>	<u>485</u>	<u>7,785</u>
<b>NET BOOK VALUE</b>			
At 31 December 2022	<u>-</u>	<u>126</u>	<u>126</u>
At 31 December 2023	<u>-</u>	<u>95</u>	<u>95</u>

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

Website	–	25% on cost
Fixtures and Fittings	–	25% on reducing balance

<b>5 CASH AT BANK</b>	<b>2023 £</b>	<b>2022 £</b>
Current A/c	41,213	42,463
	<u>41,213</u>	<u>42,463</u>

**NORTHERN SOCIETY OF CHARTERED ACCOUNTANTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**6 PROFIT ON COURSES**

<b>Date</b>	<b>Course Name</b>	<b>Loss £</b>	<b>Profit £</b>
30/03/2022	A Very Practical Tax Update	(725)	-
30/03/2022	Employment Taxes	(865)	-
03/03/2023	Redworth General Practitioners Conference	-	1,889
20/04/2023	Common Errors In Charity Accounting	-	27
25/05/2023	Tax Planning Ideas for Small Businesses	-	284
26/09/2023	Efficient Audit & Independent Examiners of Charities	(59)	-
		<u>(1,649)</u>	<u>2,200</u>
	<b>TOTAL PROFIT ON COURSES</b>		<b>551</b>

**7 COMMISSION FROM OTHER COURSE PROVIDERS**

	<b>2023 £</b>	<b>2022 £</b>
Mercia Northern Society programme	-	6,000
ICAEW Essentials programme	1,410	935
	<u><b>1,410</b></u>	<u><b>6,935</b></u>

**8 NET PROFIT ON EVENTS**

<b>Date</b>	<b>Event Name</b>	<b>Loss</b>	<b>Profit</b>
22/03/2023	Past Presidents Lunch	(1)	-
23/03/2023	Teesside Joint Supper	-	76
27/04/2023	Cumbria CA Dinner	(500)	-
17/06/2023	NSCA Celebration of 2022 Exams Success	(1,815)	-
22/06/2023	CSCA Quiz	-	299
21/09/2023	Cumbria Sustainability Conference	-	-
08/10/2023	Tour & talk of the Beamish Museum	-	-
24/10/2023	Retired Members Lunch	(12)	-
26/10/2023	How to Stand Out in the Market Place and Differentiate Yourself	-	-
16/11/2023	Teesside Young Members Networking Event	-	-
24/11/2023	NSCA Annual Dinner	-	1,936
07/12/2023	Cumberland Xmas Lunch	-	303
		<u>(2,328)</u>	<u>2,614</u>
	<b>TOTAL NET PROFIT ON EVENTS</b>		<b>286</b>