

# THE SOMERSET AND DORSET FAMILY HISTORY SOCIETY

England & Wales · Charity number 1010351

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1992-04-08

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Broadway House  
Peter Street  
Yeovil  
BA20 1PN

**Phone** 01935429609

**Email** [contact@sdfhs.org](mailto:contact@sdfhs.org)

**Website** <https://sdfhs.org/>

## Activities

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**Objects:** (1)TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE STUDY OF FAMILY HISTORY, GENEALOGY AND HERALDRY WITH PARTICULAR REFERENCE TO SOMERSET AND DORSET. (2)TO PROMOTE THE PRESERVATION, SECURITY, ACCESSIBILITY AND PUBLICATION OF ARCHIVAL MATERIAL.

**Activities:** To advance the education of the public in the study of family history, genealogy and heraldry with particular reference to Somerset and Dorset.To promote the preservation, security, accessibility and publication of archival material

## Classification

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- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- **Area of benefit:** SOMERSET, DORSET
- Dorset
- Somerset

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£47,712	£54,884	-	-
2023-12-31	£44,590	£57,310	-	-
2022-12-31	£65,597	£44,812	-	-
2021-12-31	£67,164	£44,346	-	-
2020-12-31	£42,759	£39,939	-	-

## Trustees

Name	Role	Appointed
Allan Bicknell		2026-05-22
Christopher Allen Hall		2020-07-31
EDWARD ALAN UDALL		2012-09-09
Heather Jane Brannon		2025-01-10
Ivan Trevor Gould		2021-04-30
Jane Mary Sharp		2019-01-01
Jennifer McGowan		2015-09-01
John Dennis Brooking		2015-09-01
John Sydney Burt		2023-08-18
John Tanner		2015-09-01
Laura Lyon		2021-10-15
Paul David Radford		2019-01-01
Steven Ernest Wilkinson		2022-10-28
Susan Claire Wilson		2020-01-24

**THE SOMERSET AND DORSET FAMILY HISTORY SOCIETY**

England & Wales - Charity number 1010351

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# Accounts

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# The Somerset and Dorset Family History Society

ANNUAL REPORT AND FINANCIAL STATEMENTS

for the year ended  
31 December 2024

# The Somerset and Dorset Family History Society

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For the year ended 31 December 2024

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# The Somerset and Dorset Family History Society

## LEGAL AND ADMINISTRATIVE DETAILS

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### TRUSTEES

Mr E A Udall  
Mrs J J McGowan  
Mr J D Brooking  
Mrs S C Wilson  
Mrs L Lyon  
Mr J Tanner  
Mrs J M Sharp  
Mr P D Radford  
Mr C A Hall  
Mr I T Gould  
Mr J D Burt  
Mr S Wilkinson  
Mrs E Sherwood-Porter

### SOCIETY OFFICE

Broadway House  
Peter Street  
Yeovil  
BA20 1PN

### REGISTERED CHARITY NUMBER

1010351

### INDEPENDENT EXAMINER

Malvern Carvell  
21 Higher Kingston  
Yeovil  
Somerset  
BA21 4AS

### BANKERS

Barclays Bank Plc  
46 North Street  
Taunton  
TA1 1LZ

COIF Charity Deposit Funds  
CCLA Investment Management Limited  
80 Cheapside  
London  
EC2V 6DZ

# The Somerset and Dorset Family History Society

## OBJECTS OF THE SOCIETY

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The Society was created by deed dated 28 September 1991 and is entered in the Central Register of Charities (registration number 1010351). The Society adopted a revised constitution on 6 July 2002 amended on 24 September 2011 and 19 September 2015.

The objects of the Society are:

1. To advance the education of the public in the study of family history, genealogy and heraldry with particular reference to Somerset and Dorset.
2. To promote the preservation, security, accessibility and publication of archival material.

# The Somerset and Dorset Family History Society

## TRUSTEES ANNUAL REPORT

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The trustees submit their report and the financial statements of the Somerset and Dorset Family History Society for the year ended 31 December 2024.

### LEGAL AND ADMINISTRATIVE INFORMATION

The Charity's legal and administrative details are as shown on page 1.

The objects of the Charity are as detailed on page 2.

There have been no material changes since the last report in the policies adopted by the charity in order to further its objects.

### MANAGEMENT AND GOVERNANCE ARRANGEMENTS

From 6 July 2002 the society has adopted a revised constitution, amended on 24 September 2011 and 19 September 2015. Under the constitution the society is administered by an Executive committee, comprising the Chairman, Secretary, Treasurer, two Vice Chairmen and representatives of the regional groups and nominated representatives of authorised sub-committees. The Society operates a number of sub-committees to handle various specific aspects of running the society. All important decisions are then ratified by the Executive Committee.

In setting objectives and in planning the activities of the society, the Trustees have given careful consideration to the Charities Commission's general guidance on public benefit.

The following Trustees have held office since 1 January 2024:

Mr E A Udall  
Mrs J J McGowan  
Mr J D Brooking  
Mrs S C Wilson  
Mrs L Lyon  
Mr J Tanner  
Mrs J M Sharp  
Mr P D Radford  
Mr C A Hall  
Mr I T Gould  
Mr J D Burt  
Mr S Wilkinson  
Mrs E Sherwood-Porter

# The Somerset and Dorset Family History Society

## TRUSTEES ANNUAL REPORT

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### ACHIEVEMENTS AND PERFORMANCE OF THE SOCIETY AND FUTURE PLANS

The Society has no paid employees and is run entirely by volunteers from among its members. The ground floor of Broadway House continues to be developed, with new signage advertising the Society's presence, and visitor numbers have continued to increase. Requests for research continue to come in and, although their volume remains low, many of them involve much in-depth research. Most meetings of the Society's Trustees continue to be held using internet connection, but the Society's regional groups within the two counties have largely reverted to face-to-face meetings. The "out of counties" groups continue to operate both in the UK and overseas, and the Society is looking at ways in which further activities can be encouraged. The Society's quarterly journal "The Greenwood Tree" is regarded as one of the Society's major assets under the Editorship of Paul Radford.

The Society has not carried out any major website changes during 2024, as the Executive Committee examines the relative merits of various ways forward. The online shop has continued to prove to be very popular with members and non-members, although income from book sales decreased during 2024. The shop also provides options for the payment of subscriptions, booking events, making donations and paying Research Fees securely. Social media activity continues with a Twitter account, a Facebook Page and a very active Facebook Group.

Volunteers continue to work on Projects that will be useful to researchers, with some data being placed online. It is hoped that some Society data will be available to members through the Society's website in the future. The Photographic Project is still adding to its collection of images of people and places associated with both Counties.

### FINANCIAL REVIEW INVESTMENT POLICY AND RESERVES

Income for the year amounted to £47,712 (2023 - £44,590) of which £26,348 (2023 - £21,035) came from subscriptions, £6,925 (2023 - £6,625) from services offered by the society and £3,722 (2023- £2,814) from bequests and donations. The charity incurred total expenditure of £54,884 (2023 - £57,310) giving a net decrease in funds of £7,172 (2023 – decrease of £12,720).

A revaluation of the library was undertaken in 2022 to establish the veracity of the value of its contents as shown in the accounts. Using statistical sampling and validation, an internal valuation was undertaken in July 2022, which revealed that the contents were worth approximately £53,000. After due deliberation, the Executive Committee decided to restrict the increase in value of the library stock to £6,500 in the Accounts, thus showing the asset as less than half its apparent value. The library is therefore currently valued at £24,000.

# The Somerset and Dorset Family History Society

## TRUSTEES ANNUAL REPORT

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The Trustees have the power to invest the money of the charity not immediately required for its purposes in such investments or property as they think fit. Currently cash reserves are required to meet the day to day needs of the charity and therefore any cash not required for immediate use is held in Charity fund deposit accounts, which give immediate access to these funds.

The trustees aim to hold sufficient reserves to meet six months operating activity of the charity. As at 31 December 2024 balances held at the bank and on deposit totalled £134,541 of which £67,886 is restricted or has currently been designated for non-general purposes, including a contingency fund of £42,000. The society therefore holds £66,655 in general funds, which covers in excess of one year's operating activities at current levels.

The Trustees have continued to implement the strict budgetary controls adopted in 2014.

E A Udall

Trustee

Date: 7 March 2025

# The Somerset and Dorset Family History Society

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

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Charity law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the Charity's state of affairs at the end of the financial year and of its income and expenditure for that year.

In preparing those financial statements, the trustees are required to:

- a) Select suitable accounting policies and then apply them consistently;
- b) Make judgements and estimates that are reasonable and prudent;
- c) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, Accounting regulations and SORP. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE SOMERSET AND DORSET FAMILY HISTORY SOCIETY

I report on the accounts of the Society for the year ended 31 December 2024, which are set out on pages 8 to 16.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

examine the accounts under section 145 of the 2011 Act;

to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

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

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect the requirements: to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

21 Higher Kingston  
Yeovil  
Somerset  
BA21 4AS

Date: 7 March 2025

# The Somerset and Dorset Family History Society

## STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 December 2024

	Notes	Unrestricted General Funds	Restricted and designated Funds	Total 2024	Total 2023
		£	£	£	£
<b>INCOMING RESOURCES</b>					
Incoming resources from generated funds					
Subscriptions		26,348	-	26,348	21,035
GiftAid on subscriptions		2,334	-	2,334	4,137
Society services		6,925	-	6,925	6,625
Legacies and donations	9	3,722	-	3,722	2,814
Miscellaneous services		376	-	376	851
Investment income		5,331	-	5,331	4,401
Books and publications		2,676	-	2,676	4,727
Transfer to income		-	-	-	-
<b>TOTAL INCOMING RESOURCES</b>		<b>47,712</b>	<b>-</b>	<b>47,712</b>	<b>44,590</b>
<b>RESOURCES EXPENDED</b>					
Charitable expenditure					
Greenwood Tree costs	3	19,933	-	19,933	18,201
Books and publications	3	2,927	-	2,927	2,121
Society services and projects	3	988	-	988	884
Group funding	3	500	-	500	800
Administrative expenses and depreciation (including Governance costs)	3 & 4	30,536	-	30,536	35,304
<b>TOTAL RESOURCES EXPENDED</b>	<b>3 &amp; 4</b>	<b>54,884</b>	<b>-</b>	<b>54,884</b>	<b>57,310</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>(7,172)</b>	<b>-</b>	<b>(7,172)</b>	<b>(12,720)</b>
Transfer between funds					
		-	-	-	-
Fund balances at 1 January 2024		107,297	67,886	175,183	187,903
<b>FUND BALANCES AT 31 DECEMBER 2024</b>		<b>100,125</b>	<b>67,886</b>	<b>168,011</b>	<b>175,183</b>

The Statement of Financial Activities has been prepared on the basis that all operations are continuing operations.

All gains and losses have been dealt with in the above statement.

The notes on pages 12 to 16 form part of these accounts.

# The Somerset and Dorset Family History Society

## BALANCE SHEET

31 December 2024

	<i>Notes</i>	Unrestricted General Funds £	Restricted and designated Funds £	Total 2024 £	Total 2023 £
<b>FIXED ASSETS</b>					
Tangible assets	5	24,000	-	24,000	24,000
<b>CURRENT ASSETS</b>					
Stocks	6	7,275	-	7,275	8,119
Debtors	7	2,995	-	2,995	2,997
Cash at bank and in hand		66,655	67,886	134,541	140,867
		76,925	67,886	144,811	151,983
<b>CREDITORS: Amounts falling due within one year</b>	8	800	-	800	800
<b>NET CURRENT ASSETS</b>		76,125	67,886	144,011	151,183
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		100,125	67,886	168,011	175,183
<b>ACCUMULATED FUNDS</b>					
General funds		100,125	-	100,125	107,297
Designated funds	9	-	67,886	67,886	67,886
Restricted fund	9	-	-	-	-
	10	100,125	67,886	168,011	175,183

The financial statements on pages 8 to 16 were approved by the Trustees for issue on 7 March 2025 and signed on their behalf by:

I T Gould

Trustee

E A Udall

Trustee

The notes on pages 12 to 16 form part of these accounts.

# The Somerset and Dorset Family History Society

## ACCOUNTING POLICIES

31 December 2024

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### BASIS OF ACCOUNTING

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The following accounting policies have been applied consistently in dealing with items which are considered material to the financial statements.

### INCOME RECOGNITION

Income is recognised in the period in which it is received. Until 2021 Subscriptions were accounted for in the period they are due. In the 2023 accounts there was a change in policy and subscriptions are now recognised in the period in which they are received. As a result the full amount of any three year subscriptions paid in 2023, totalling approximately £20,000, were brought into the 2023 year. This represents an acceleration of income of approximately £13,500. In addition the unexpired amount of any 2021 subscriptions, totalling approximately £4,000 were also brought into the 2023 year. The surplus for last year was therefore increased by approximately £17,500 over the previous policy.

### TANGIBLE FIXED ASSETS

Fixed assets are stated at historical cost less depreciation. In 2024 the Executive decided that only purchases of £250 or more, would be depreciated over five years; all other purchases would not be depreciated. Items with an asset value and purchased at a lesser cost were fully written off in 2024.

Depreciation is provided on all tangible fixed assets at rates calculated to write each asset down to its estimated residual value over its expected useful life, as follows:-

Plant and equipment	over 5 years
Computer equipment	over 5 years

Microfiche for society services and projects is written off in the year of acquisition.

### STOCKS AND WORK IN PROGRESS

Stocks of books are valued on a conservative basis. This prudent approach is necessary because of the specialised nature of the publication and the uncertainty of the future demand. Income from the sale of books is recognised as it is received.

### UNRESTRICTED FUNDS

All the funds of the charity are unrestricted but they are allocated to the following funds:

General fund

The use of this fund has not been restricted to any particular purpose by the donors or their representatives.

Support costs have been differentiated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory examiner's and legal fees together with an apportionment of overhead and support costs relating to trustee Board and sub Committee meetings.

# The Somerset and Dorset Family History Society

## ACCOUNTING POLICIES

31 December 2024

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### Designated funds

Designated funds are those which have been allocated by the charity for a particular purpose. The funds have been set up to provide charitable giving agreed by the Board of Trustees to be donated at a future date.

### RESTRICTED FUNDS

Restricted funds are those which are required to be used for specific purposes as set out by the donors. These funds are not available for the general use of the charity.

### OPERATING LEASES

Annual rentals under operating leases are charged to profit and loss on a straight-line basis over the lease term.

# The Somerset and Dorset Family History Society

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

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1	NET INCOME FOR THE YEAR	2024	2023
		£	£
	Net income is stated after charging:		
	Independent Examiner's remuneration – examination	500	500
	Independent Examiner's remuneration – other services	350	400
	Depreciation and amounts written off fixed assets	-	-
	Impairment of Library assets	-	-
		<u>          </u>	<u>          </u>
2	TAXATION	2024	2023
		£	£
	Tax recovered on Gift Aid	2,334	4,137
		<u>          </u>	<u>          </u>
3	CHARITABLE EXPENDITURE	2024	2023
		£	£
	<i>General fund</i>		
	Greenwood Tree	19,933	18,201
	Books and publications	2,927	2,121
	Society services	988	884
	Group funds	500	800
	Postage and telephone	544	822
	Stationery, printing and computer supplies	903	850
	Insurance	667	731
	Subscriptions and website management	640	2,015
	Accountancy and legal costs	350	400
	Credit card charges	410	375
	Yeovil Headquarters	26,038	25,477
	Small equipment purchases	420	3,121
	Copyright advice	-	-
	Depreciation and amounts written off	-	-
	Impairment of library collection	-	-
		<u>          </u>	<u>          </u>
	<i>Restricted and designated funds</i>	-	-
		<u>          </u>	<u>          </u>

# The Somerset and Dorset Family History Society

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

4	GOVERNANCE COSTS		2024	2023			
				£			
	<i>General fund</i>						
	Independent examiner's costs		550	500			
	Conference, AGM and room hire		14	1,013			
			<u>564</u>	<u>1,513</u>			
	<i>Restricted and designated funds</i>		<u>-</u>	<u>-</u>			
			<u>-</u>	<u>-</u>			
5	TANGIBLE FIXED ASSETS						
		Books and journals £	Office equipment £	Fixtures & fittings £	Computers & printers £	Other equipment £	Total £
	COST OR VALUATION:						
	1 January 2024	27,000	1,742	6,797	13,056	4,595	53,190
	Additions	-	-	-	-	-	-
		<u>27,000</u>	<u>1,742</u>	<u>6,797</u>	<u>13,056</u>	<u>4,595</u>	<u>53,190</u>
	31 December 2024	27,000	1,742	6,797	13,056	4,595	53,190
		<u>27,000</u>	<u>1,742</u>	<u>6,797</u>	<u>13,056</u>	<u>4,595</u>	<u>53,190</u>
	DEPRECIATION:						
	1 January 2024	3,000	1,742	6,797	13,056	4,595	29,190
	Charge in the year	-	-	-	-	-	-
		<u>3,000</u>	<u>1,742</u>	<u>6,797</u>	<u>13,056</u>	<u>4,595</u>	<u>29,190</u>
	31 December 2024	3,000	1,742	6,797	13,056	4,595	29,190
		<u>3,000</u>	<u>1,742</u>	<u>6,797</u>	<u>13,056</u>	<u>4,595</u>	<u>29,190</u>
	NET BOOK VALUE:						
	31 December 2024	24,000	-	-	-	-	24,000
		<u>24,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,000</u>
	31 December 2023	24,000	-	-	-	-	24,000
		<u>24,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,000</u>

# The Somerset and Dorset Family History Society

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

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6	STOCKS AND WORK IN PROGRESS	2024 £	2023 £
	Books	2,275	3,119
	Publications	5,000	5,000
		<hr/>	<hr/>
		7,275	8,119
		<hr/> <hr/>	<hr/> <hr/>
7	DEBTORS	2024 £	2023 £
	Due within one year:		
	Sundry debtors and prepayments	2,995	2,997
		<hr/>	<hr/>
		2,995	2,997
		<hr/> <hr/>	<hr/> <hr/>
8	CREDITORS: Amounts falling due within one year	2024 £	2023 £
	Deferred income (see accounting policies)	-	-
	Sundry creditors	800	800
		<hr/>	<hr/>
		800	800
		<hr/> <hr/>	<hr/> <hr/>

# The Somerset and Dorset Family History Society

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

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### 9 DESIGNATED AND RESTRICTED FUNDS

#### *Designated funds*

The charity holds the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes

	<i>1 January 2024</i>	<i>Utilised /Realised</i>	<i>Transfers between funds</i>	<i>31 December 2024</i>
Edward Baxter bequest	3,000	-	-	3,000
Barbara Vine bequest	22,886	-	-	22,886
Contingency fund	42,000	-	-	42,000
	<u>67,886</u>	<u>-</u>	<u>-</u>	<u>67,886</u>

In 2021 two bequests were received totalling £25,886.

In 2018 the society received £56,973 from online services. £48,925 of this was a one-off payment in respect of sales of databases and online collections. The trustees transferred £42,000 to a designated contingency fund. These funds are held on the COIF deposit account.

In December 2022 the Society received a legacy of £5,000 from the Estate of the late Sir Mervyn Tregonwell Medlycott, Bt F.S.G. No conditions were attached to this bequest and it has therefore been taken directly to general funds, where it has been applied towards the running of the society.

#### *Restricted funds*

All previously restricted funds have now been fully applied towards the purposes stated in the restrictions.

# The Somerset and Dorset Family History Society

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

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### 10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<i>Fixed Assets</i> £	<i>Net current Assets</i> £	<i>Total 2024</i> £	<i>Total 2023</i> £
Unrestricted general fund	24,000	76,125	100,125	107,297
Designated funds	-	67,886	67,886	67,886
Restricted funds	-	-	-	-
	<u>24,000</u>	<u>144,011</u>	<u>168,011</u>	<u>175,183</u>

### 11 VOLUNTARY HELP

The charity is dependent upon the Trustees who administer the day to day running of the charity. For the purposes of these accounts no value has been attached to this or to any donations in kind.

During the year the trustees received no remuneration from the charity other than the reimbursement of incidental out of pocket expenses (2023 - £nil)

### 12 COMMITMENTS UNDER OPERATING LEASES

	2024 £	2023 £
During the year the charity incurred the following costs under operating leases		
Land & buildings		
Expiring within one year		
Expiring in the second to fifth year	16,000	16,500

A new lease for the upper floors commenced on 1st November 2023 at an annual rent of £8,500. This lease is for five years with a review after three years. In late 2023 the Society began negotiations to take on the lease of enlarged premises and from January 2023 the annual rental was increased to £16,000 per annum.

**THE SOMERSET AND DORSET FAMILY HISTORY SOCIETY**

England & Wales - Charity number 1010351

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# Accounts

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# The Somerset and Dorset Family History Society

ANNUAL REPORT AND FINANCIAL STATEMENTS

for the year ended  
31 December 2023

# The Somerset and Dorset Family History Society

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# The Somerset and Dorset Family History Society

## LEGAL AND ADMINISTRATIVE DETAILS

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### TRUSTEES

Mr E A Udall  
Mrs J J McGowan  
Mr J D Brooking  
Mrs S C Wilson  
Mrs L Lyon  
Mr J Tanner  
Mrs J M Sharp  
Mr P D Radford  
Mr C A Hall  
Mr I T Gould  
Mr J S Burt  
Mr S Wilkinson

### SOCIETY OFFICE

Broadway House  
Peter Street  
Yeovil  
BA20 1PN

### REGISTERED CHARITY NUMBER

1010351

### INDEPENDENT EXAMINER

Malvern Carvell  
21 Higher Kingston  
Yeovil  
Somerset  
BA21 4AS

### BANKERS

Barclays Bank Plc  
46 North Street  
Taunton  
TA1 1LZ

COIF Charity Deposit Funds  
CCLA Investment Management Limited  
80 Cheapside  
London  
EC2V 6DZ

# The Somerset and Dorset Family History Society

## OBJECTS OF THE SOCIETY

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The Society was created by deed dated 28 September 1991 and is entered in the Central Register of Charities (registration number 1010351). The Society adopted a revised constitution on 6 July 2002 amended on 24 September 2011 and 19 September 2015.

The objects of the Society are:

1. To advance the education of the public in the study of family history, genealogy and heraldry with particular reference to Somerset and Dorset.
2. To promote the preservation, security, accessibility and publication of archival material.

# The Somerset and Dorset Family History Society

## TRUSTEES ANNUAL REPORT

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The trustees submit their report and the financial statements of the Somerset and Dorset Family History Society for the year ended 31 December 2023.

### LEGAL AND ADMINISTRATIVE INFORMATION

The Charity's legal and administrative details are as shown on page 1.

The objects of the Charity are as detailed on page 2.

There have been no material changes since the last report in the policies adopted by the charity in order to further its objects.

### MANAGEMENT AND GOVERNANCE ARRANGEMENTS

From 6 July 2002 the society has adopted a revised constitution, amended on 24 September 2011 and 19 September 2015. Under the constitution the society is administered by an Executive committee, comprising the Chairman, Secretary, Treasurer, two Vice Chairmen and representatives of the regional groups and nominated representatives of authorised sub-committees. The Society operates a number of sub-committees to handle various specific aspects of running the society. All important decisions are then ratified by the Executive Committee.

In setting objectives and in planning the activities of the society, the Trustees have given careful consideration to the Charities Commission's general guidance on public benefit.

The following Trustees have held office since 1 January 2023:

Mr E A Udall  
Mrs R M Pettet (deceased)  
Mr D Brown  
Mrs J J McGowan  
Mr J D Brooking  
Mrs S C Wilson  
Mrs L Lyon  
Mr J Tanner  
Mrs J M Sharp  
Mr P D Radford  
Mr C A Hall  
Mr M Pitfield  
Mr I T Gould  
Mr J S Burt  
Mr S Wilkinson

# The Somerset and Dorset Family History Society

## TRUSTEES ANNUAL REPORT

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### ACHIEVEMENTS AND PERFORMANCE OF THE SOCIETY AND FUTURE PLANS

The Society has no paid employees and is run entirely by volunteers from among its members. The ground floor of Broadway House was incorporated into the Society's Research Centre early in 2023 and opened to the public in July. This area has given the Society much improved visibility, and visitor numbers have increased markedly in comparison with 2022, although this has yet to have any major impact on Membership numbers. Requests for research continue to come in and, although their volume remains low, many of them involved more in-depth research than previously. Most meetings of the Society's Trustees continue to be held using internet connection, but the Society's regional groups within the two counties have largely reverted to face-to-face meetings. The "out of counties" groups continue to operate both in the UK and overseas, and the Society is looking at ways in which further activities can be encouraged. The Society's quarterly journal "The Greenwood Tree" is regarded as one of the Society's major assets under the Editorship of Paul Radford.

Updates to the Society's website have been relatively minor during 2023, as the Executive Committee examines the relative merits of various ways forward. The online shop has continued to prove to be very popular with members: income from book sales increased during 2023, and the shop provides options for the payment of subscriptions, booking events, making donations and paying Research Fees securely. Social media activity continues with a Twitter account, a Facebook Page and a very active Facebook Group.

Volunteers continue to work on Projects that will be useful to researchers, with some data being placed online. It is hoped that some Society data will be available to members through the Society's website in the future. The Photographic Project is still adding to its collection of images of people and places associated with both Counties.

### FINANCIAL REVIEW INVESTMENT POLICY AND RESERVES

Income for the year amounted to £44,590 (2022 - £65,597) of which £21,035 (2022 - £43,468) came from subscriptions (see accounting policies for change in when subscriptions are recognised), £6,625 (2022 - £6,218) from services offered by the society and £2,814 (2022- £6,414) from bequests and donations. The charity incurred total expenditure of £57,310 (2022 - £44,812) giving a net decrease in funds of £12,720 (2022 – increase of £20,785).

A revaluation of the library was undertaken in 2022 to establish the veracity of the value of its contents as shown in the accounts. Using statistical sampling and validation, an internal valuation was undertaken in July 2022, which revealed that the contents were worth approximately £53,000. After due deliberation, the Executive Committee decided to restrict the increase in value of the library stock to £6,500 in the Accounts, thus showing the asset as less than half its apparent value. The library is therefore currently valued at £24,000.

# The Somerset and Dorset Family History Society

## TRUSTEES ANNUAL REPORT

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The Trustees have the power to invest the money of the charity not immediately required for its purposes in such investments or property as they think fit. Currently cash reserves are required to meet the day to day needs of the charity and therefore any cash not required for immediate use is held in Charity fund deposit accounts, which give immediate access to these funds.

The trustees aim to hold sufficient reserves to meet six months operating activity of the charity. As at 31 December 2023 balances held at the bank and on deposit totalled £140,867 of which £67,886 is restricted or has currently been designated for non-general purposes, including a contingency fund of £42,000. The society therefore holds £72,981 in general funds, which covers in excess of one year's operating activities at current levels.

The Trustees have continued to implement the strict budgetary controls adopted in 2014.

E A Udall

Trustee

Date: 22 March 2024

# The Somerset and Dorset Family History Society

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

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Charity law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the Charity's state of affairs at the end of the financial year and of its income and expenditure for that year.

In preparing those financial statements, the trustees are required to:

- a) Select suitable accounting policies and then apply them consistently;
- b) Make judgements and estimates that are reasonable and prudent;
- c) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, Accounting regulations and SORP. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE SOMERSET AND DORSET FAMILY HISTORY SOCIETY

I report on the accounts of the Society for the year ended 31 December 2023, which are set out on pages 7 to 15.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

examine the accounts under section 145 of the 2011 Act;

to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

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

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect the requirements: to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

21 Higher Kingston  
Yeovil  
Somerset  
BA21 4AS

Date: 22 March 2024

# The Somerset and Dorset Family History Society

## STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 December 2023

	Notes	Unrestricted General Funds	Restricted and designated Funds	Total 2023	Total 2022
		£	£	£	£
<b>INCOMING RESOURCES</b>					
Incoming resources from generated funds					
Subscriptions		21,035	-	21,035	43,468
GiftAid on subscriptions		4,137	-	4,137	3,058
Society services		6,625	-	6,625	6,218
Legacies and donations	9	2,814	-	2,814	6,414
Miscellaneous services		851	-	851	479
Investment income		4,401	-	4,401	930
Books and publications		4,727	-	4,727	5,030
Transfer to income		-	-	-	-
<b>TOTAL INCOMING RESOURCES</b>		<b>44,590</b>	<b>-</b>	<b>44,590</b>	<b>65,597</b>
<b>RESOURCES EXPENDED</b>					
Charitable expenditure					
Greenwood Tree costs	3	18,201	-	18,201	16,719
Books and publications	3	2,121	-	2,121	2,448
Society services and projects	3	884	-	884	1,362
Group funding	3	800	-	800	400
Administrative expenses and depreciation (including Governance costs)	3 & 4	35,304	-	35,304	23,883
<b>TOTAL RESOURCES EXPENDED</b>	<b>3 &amp; 4</b>	<b>57,310</b>	<b>-</b>	<b>57,310</b>	<b>44,812</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>(12,720)</b>	<b>-</b>	<b>(12,720)</b>	<b>20,785</b>
Transfer between funds					
		-	-	-	-
Fund balances at 1 January 2023		120,017	67,886	187,903	167,118
<b>FUND BALANCES AT 31 DECEMBER 2023</b>		<b>107,297</b>	<b>67,886</b>	<b>175,183</b>	<b>187,903</b>

The Statement of Financial Activities has been prepared on the basis that all operations are continuing operations.

All gains and losses have been dealt with in the above statement.

The notes on pages 12 to 16 form part of these accounts.

# The Somerset and Dorset Family History Society

## BALANCE SHEET

31 December 2023

	<i>Notes</i>	Unrestricted General Funds £	Restricted and designated Funds £	Total 2023 £	Total 2022 £
<b>FIXED ASSETS</b>					
Tangible assets	5	24,000	-	24,000	24,000
<b>CURRENT ASSETS</b>					
Stocks	6	8,119	-	8,119	8,556
Debtors	7	2,997	-	2,997	3,009
Cash at bank and in hand		72,981	67,886	140,867	153,311
		84,097	67,886	151,983	164,876
<b>CREDITORS: Amounts falling due within one year</b>	8	800	-	800	973
<b>NET CURRENT ASSETS</b>		83,297	67,886	151,183	163,903
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		107,297	67,886	175,183	187,903
<b>ACCUMULATED FUNDS</b>					
General funds		107,297	-	107,297	120,017
Designated funds	9	-	67,886	67,886	67,886
Restricted fund	9	-	-	-	-
	10	107,297	67,886	175,183	187,903

The financial statements on pages 8 to 16 were approved by the Trustees for issue on 22 March 2024 and signed on their behalf by:

I T Gould

Trustee

E A Udall

Trustee

The notes on pages 12 to 16 form part of these accounts.

# The Somerset and Dorset Family History Society

## ACCOUNTING POLICIES

31 December 2023

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### BASIS OF ACCOUNTING

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The following accounting policies have been applied consistently in dealing with items which are considered material to the financial statements.

### INCOME RECOGNITION

Income is recognised in the period in which it is received. Until 2021 Subscriptions were accounted for in the period they are due. In the 2022 accounts there was a change in policy and subscriptions are now recognised in the period in which they are received. As a result the full amount of any three year subscriptions paid in 2022, totalling approximately £20,000, were brought into the 2022 year. This represents an acceleration of income of approximately £13,500. In addition the unexpired amount of any 2021 subscriptions, totalling approximately £4,000 were also brought into the 2022 year. The surplus for last year was therefore increased by approximately £17,500 over the previous policy.

### TANGIBLE FIXED ASSETS

Fixed assets are stated at historical cost less depreciation. In 2023 the Executive decided that only purchases of £250 or more, would be depreciated over five years; all other purchases would not be depreciated. Items with an asset value and purchased at a lesser cost were fully written off in 2023.

Depreciation is provided on all tangible fixed assets at rates calculated to write each asset down to its estimated residual value over its expected useful life, as follows:-

Plant and equipment	over 5 years
Computer equipment	over 5 years

Microfiche for society services and projects is written off in the year of acquisition.

### STOCKS AND WORK IN PROGRESS

Stocks of books are valued on a conservative basis. This prudent approach is necessary because of the specialised nature of the publication and the uncertainty of the future demand. Income from the sale of books is recognised as it is received.

### UNRESTRICTED FUNDS

All the funds of the charity are unrestricted but they are allocated to the following funds:

General fund

The use of this fund has not been restricted to any particular purpose by the donors or their representatives.

Support costs have been differentiated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory examiner's and legal fees together with an apportionment of overhead and support costs relating to trustee Board and sub Committee meetings.

# The Somerset and Dorset Family History Society

## ACCOUNTING POLICIES

31 December 2023

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### Designated funds

Designated funds are those which have been allocated by the charity for a particular purpose. The funds have been set up to provide charitable giving agreed by the Board of Trustees to be donated at a future date.

### RESTRICTED FUNDS

Restricted funds are those which are required to be used for specific purposes as set out by the donors. These funds are not available for the general use of the charity.

### OPERATING LEASES

Annual rentals under operating leases are charged to profit and loss on a straight-line basis over the lease term.

# The Somerset and Dorset Family History Society

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

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1	NET INCOME FOR THE YEAR	2023	2022
		£	£
	Net income is stated after charging:		
	Independent Examiner's remuneration – examination	500	375
	Independent Examiner's remuneration – other services	400	375
	Depreciation and amounts written off fixed assets	-	617
	Impairment of Library assets	-	-
		<u>          </u>	<u>          </u>
2	TAXATION	2023	2022
		£	£
	Tax recovered on Gift Aid	4,137	3,058
		<u>          </u>	<u>          </u>
3	CHARITABLE EXPENDITURE	2023	2022
		£	£
	<i>General fund</i>		
	Greenwood Tree	18,201	16,719
	Books and publications	2,121	2,448
	Society services	884	1,362
	Group funds	800	400
	Postage and telephone	822	486
	Stationery, printing and computer supplies	850	1,794
	Insurance	731	747
	Subscriptions and website management	2,015	2,578
	Accountancy and legal costs	400	750
	Credit card charges	375	6
	Yeovil Headquarters	25,477	12,481
	Small equipment purchases	3,121	3,138
	Copyright advice	-	-
	Depreciation and amounts written off	-	617
	Impairment of library collection	-	-
		<u>55,797</u>	<u>43,526</u>
	<i>Restricted and designated funds</i>	<u>          </u>	<u>          </u>
		-	-
		<u>          </u>	<u>          </u>

# The Somerset and Dorset Family History Society

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

4	GOVERNANCE COSTS		2023	2022			
				£			
	<i>General fund</i>						
	Independent examiner's costs		500	750			
	Conference, AGM and room hire		1,013	536			
			<u>1,513</u>	<u>1,286</u>			
	<i>Restricted and designated funds</i>		<u>-</u>	<u>-</u>			
			<u>-</u>	<u>-</u>			
5	TANGIBLE FIXED ASSETS						
		Books and journals £	Office equipment £	Fixtures & fittings £	Computers & printers £	Other equipment £	Total £
	COST OR VALUATION:						
	1 January 2023	27,000	1,742	6,797	13,056	4,595	53,190
	Additions	-	-	-	-	-	-
		<u>27,000</u>	<u>1,742</u>	<u>6,797</u>	<u>13,056</u>	<u>4,595</u>	<u>53,190</u>
	31 December 2023	27,000	1,742	6,797	13,056	4,595	53,190
		<u>27,000</u>	<u>1,742</u>	<u>6,797</u>	<u>13,056</u>	<u>4,595</u>	<u>53,190</u>
	DEPRECIATION:						
	1 January 2023	3,000	1,742	6,797	13,056	4,595	29,190
	Charge in the year	-	-	-	-	-	-
		<u>3,000</u>	<u>1,742</u>	<u>6,797</u>	<u>13,056</u>	<u>4,595</u>	<u>29,190</u>
	31 December 2023	3,000	1,742	6,797	13,056	4,595	29,190
		<u>3,000</u>	<u>1,742</u>	<u>6,797</u>	<u>13,056</u>	<u>4,595</u>	<u>29,190</u>
	NET BOOK VALUE:						
	31 December 2023	24,000	-	-	-	-	24,000
		<u>24,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,000</u>
	31 December 2022	24,000	-	-	-	-	24,000
		<u>24,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,000</u>

# The Somerset and Dorset Family History Society

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

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6	STOCKS AND WORK IN PROGRESS	2023 £	2022 £
	Books	3,119	3,556
	Publications	5,000	5,000
		<hr/>	<hr/>
		8,119	8,556
		<hr/> <hr/>	<hr/> <hr/>
7	DEBTORS	2023 £	2022 £
	Due within one year:		
	Sundry debtors and prepayments	2,997	3,009
		<hr/>	<hr/>
		2,997	3,009
		<hr/> <hr/>	<hr/> <hr/>
8	CREDITORS: Amounts falling due within one year	2023 £	2022 £
	Deferred income (see accounting policies)	-	-
	Sundry creditors	800	973
		<hr/>	<hr/>
		800	973
		<hr/> <hr/>	<hr/> <hr/>

# The Somerset and Dorset Family History Society

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

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### 9 DESIGNATED AND RESTRICTED FUNDS

#### *Designated funds*

The charity holds the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes

	<i>1 January 2023</i>	<i>Utilised /Realised</i>	<i>Transfers between funds</i>	<i>31 December 2023</i>
Edward Baxter bequest	3,000	-	-	3,000
Barbara Vine bequest	22,886	-	-	22,886
Contingency fund	42,000	-	-	42,000
	<u>67,886</u>	<u>-</u>	<u>-</u>	<u>67,886</u>

In 2021 two bequests were received totalling £25,886.

In 2018 the society received £56,973 from online services. £48,925 of this was a one-off payment in respect of sales of databases and online collections. The trustees transferred £42,000 to a designated contingency fund. These funds are held on the COIF deposit account.

In December 2022 the Society received a legacy of £5,000 from the Estate of the late Sir Mervyn Tregonwell Medlycott, Bt F.S.G. No conditions were attached to this bequest and it has therefore been taken directly to general funds, where it has been applied towards the running of the society.

#### *Restricted funds*

All previously restricted funds have now been fully applied towards the purposes stated in the restrictions.

# The Somerset and Dorset Family History Society

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

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### 10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<i>Fixed Assets</i> £	<i>Net current Assets</i> £	<i>Total 2023</i> £	<i>Total 2022</i> £
Unrestricted general fund	24,000	83,297	107,297	120,017
Designated funds	-	67,886	67,886	67,886
Restricted funds	-	-	-	-
	<u>24,000</u>	<u>151,183</u>	<u>175,183</u>	<u>187,903</u>

### 11 VOLUNTARY HELP

The charity is dependent upon the Trustees who administer the day to day running of the charity. For the purposes of these accounts no value has been attached to this or to any donations in kind.

During the year the trustees received no remuneration from the charity other than the reimbursement of incidental out of pocket expenses (2022 - £nil)

### 12 COMMITMENTS UNDER OPERATING LEASES

	2023 £	2022 £
During the year the charity incurred the following costs under operating leases		
Land & buildings		
Expiring within one year		8,500
Expiring in the second to fifth year	16,000	-
	<u>16,000</u>	<u>8,500</u>

A new lease for the upper floors commenced on 1st November 2023 at an annual rent of £8,500. This lease is for five years with a review after three years. In late 2022 the Society began negotiations to take on the lease of enlarged premises and from January 2023 the annual rental was increased to £16,000 per annum.

**THE SOMERSET AND DORSET FAMILY HISTORY SOCIETY**

England & Wales - Charity number 1010351

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# Accounts

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# The Somerset and Dorset Family History Society

ANNUAL REPORT AND FINANCIAL STATEMENTS

for the year ended  
31 December 2022

The Somerset and Dorset Family History Society  
INDEX TO THE ANNUAL REPORT AND FINANCIAL STATEMENTS  
For the year ended 31 December 2022

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# The Somerset and Dorset Family History Society

## LEGAL AND ADMINISTRATIVE DETAILS

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### TRUSTEES

Mr E A Udall  
Mrs R M Pettet  
Mr D Brown  
Mrs J J McGowan  
Mr J D Brooking  
Mrs S C Wilson  
Mrs L Lyon  
Mr J Tanner  
Mrs J M Sharp  
Mr P D Radford  
Mr C A Hall  
Mr I T Gould  
Mr M Pitfield  
Mr S Wilkinson

### SOCIETY OFFICE

Broadway House  
Peter Street  
Yeovil  
BA20 1PN

### REGISTERED CHARITY NUMBER

1010351

### INDEPENDENT EXAMINER

Malvern Carvell  
21 Higher Kingston  
Yeovil  
Somerset  
BA21 4AS

### BANKERS

Barclays Bank Plc  
46 North Street  
Taunton  
TA1 1LZ

COIF Charity Deposit Funds  
CCLA Investment Management Limited  
80 Cheapside  
London  
EC2V 6DZ

# The Somerset and Dorset Family History Society

## OBJECTS OF THE SOCIETY

---

The Society was created by deed dated 28 September 1991 and is entered in the Central Register of Charities (registration number 1010351). The Society adopted a revised constitution on 6 July 2002 amended on 24 September 2011 and 19 September 2015.

The objects of the Society are:

1. To advance the education of the public in the study of family history, genealogy and heraldry with particular reference to Somerset and Dorset.
2. To promote the preservation, security, accessibility and publication of archival material.

# The Somerset and Dorset Family History Society

## TRUSTEES ANNUAL REPORT

---

The trustees submit their report and the financial statements of the Somerset and Dorset Family History Society for the year ended 31 December 2022.

### LEGAL AND ADMINISTRATIVE INFORMATION

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The objects of the Charity are as detailed on page 2.

There have been no material changes since the last report in the policies adopted by the charity in order to further its objects.

### MANAGEMENT AND GOVERNANCE ARRANGEMENTS

From 6 July 2002 the society has adopted a revised constitution, amended on 24 September 2011 and 19 September 2015. Under the constitution the society is administered by an Executive committee, comprising the Chairman, Secretary, Treasurer, two Vice Chairmen and representatives of the regional groups and nominated representatives of authorised sub-committees. The Society operates a number of sub-committees to handle various specific aspects of running the society. All important decisions are then ratified by the Executive Committee.

In setting objectives and in planning the activities of the society, the Trustees have given careful consideration to the Charities Commission's general guidance on public benefit.

The following Trustees have held office since 1 January 2022:

Mr E A Udall  
Mrs R M Pettet  
Mr D Brown  
Mrs J J McGowan  
Mr J D Brooking  
Mrs S C Wilson  
Mrs C Hawkins  
Mrs L Lyon  
Mr J Tanner  
Mrs J M Sharp  
Mr P D Radford  
Mr C A Hall  
Mr J Damon  
Mr I T Gould

### ACHIEVEMENTS AND PERFORMANCE OF THE SOCIETY AND FUTURE PLANS

The Society has no paid employees and is run entirely by volunteers from among its members. The Society's Research Centre fully reopened in October 2021 following the Covid-19 pandemic, and visitor number were initially low, though they picked up throughout the year. Requests for research continued to come in and, although their volume remained low, many of them involved more in-depth research than previously. Most meetings of the Society's Trustees continued to be held using internet connection, but the Society's regional groups within the two counties have now reverted to face-to-face meetings. The new initiative to encourage "out of counties" groups has proved quite successful with new groups both in the UK and overseas now conducting online meetings. In 2021, the Society began negotiations to expand into the ground floor of Broadway House; this should allow us to offer improved access and greater visibility, leading, it is hoped to increased membership.

# The Somerset and Dorset Family History Society

## TRUSTEES ANNUAL REPORT

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The Society continues to publish its quarterly journal "The Greenwood Tree".

Improvements and updates to the Society's website continued during 2022, under the guidance of Webmaster Chris Hall. The online shop initiated during 2016 has continued to prove to be very popular with members, increasing publications' sales and giving more options for the payment of subscriptions. Members can also book events, make donations and pay Research Fees securely through the shop. The Society maintains its use of social media with a Twitter account, a Facebook Page and a very active Facebook Group.

Volunteers continue to work on Projects that will be useful to researchers. Data continues to be placed online. The Photographic Database is growing rapidly with its collection of images of people and places associated with both Counties.

### FINANCIAL REVIEW INVESTMENT POLICY AND RESERVES

Income for the year amounted to £65,597 (2021 - £67,164) of which £43,468 (2021 - £27,535) came from subscriptions (see accounting policies for change in when subscriptions are recognised), £6,218 (2021 - £6,249) from services offered by the society and £6,414 (2021- £26,812) from bequests and donations. The charity incurred total expenditure of £44,812 (2021 - £44,346) giving a net increase in funds of £20,785 (2021 - £22,818).

A revaluation of the library was undertaken in 2014 to establish the veracity of the value of its contents as shown in the accounts. Using statistical sampling and validation, an internal valuation was undertaken in December 2014, which revealed that the contents were worth approximately £54,000. After due deliberation the Executive Committee decided to restrict the increase in value of the library stock to £6,500 in the Accounts, thus showing the asset as half its apparent value. A review was carried out as at 31 December 2017 at the time of the move to Yeovil and it was decided that an impairment to this valuation in 2017 of £3,000 should be made. The library is therefore currently valued at £24,000.

The Trustees have the power to invest the money of the charity not immediately required for its purposes in such investments or property as they think fit. Currently cash reserves are required to meet the day to day needs of the charity and therefore any cash not required for immediate use is held in Charity fund deposit accounts, which give immediate access to these funds.

The trustees aim to hold sufficient reserves to meet six months operating activity of the charity. As at 31 December 2022 balances held at the bank and on deposit totalled £153,311 of which £67,886 is restricted or has currently been designated for non-general purposes, including a contingency fund of £42,000. The society therefore holds £85,425 in general funds, which covers in excess of one year's operating activities at current levels.

The Trustees have continued to implement the strict budgetary controls adopted in 2014 and this has enabled the Society to generate a further surplus this year.

E A Udall

Trustee

Date: 10 March 2023

# The Somerset and Dorset Family History Society

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

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Charity law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the Charity's state of affairs at the end of the financial year and of its income and expenditure for that year.

In preparing those financial statements, the trustees are required to:

- a) Select suitable accounting policies and then apply them consistently;
- b) Make judgements and estimates that are reasonable and prudent;
- c) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, Accounting regulations and SORP. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE SOMERSET AND DORSET FAMILY HISTORY SOCIETY

I report on the accounts of the Society for the year ended 31 December 2022, which are set out on pages 7 to 15.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

examine the accounts under section 145 of the 2011 Act;

to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

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

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect the requirements: to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

MALVERN CARVELL

21 Higher Kingston  
Yeovil  
Somerset  
BA21 4AS

Date: 10 March 2023

# The Somerset and Dorset Family History Society

## STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 December 2022

	Notes	Unrestricted General Funds	Restricted and designated Funds	Total 2022	Total 2021
		£	£	£	£
<b>INCOMING RESOURCES</b>					
Incoming resources from generated funds					
Subscriptions		43,468	-	43,468	27,535
GiftAid on subscriptions		3,058	-	3,058	2,243
Society services		6,218	-	6,218	6,249
Legacies and donations	9	6,414	-	6,414	26,812
Miscellaneous services		479	-	479	173
Investment income		930	-	930	12
Books and publications		5,030	-	5,030	4,140
Transfer to income		-	-	-	-
<b>TOTAL INCOMING RESOURCES</b>		<b>65,597</b>	<b>-</b>	<b>65,597</b>	<b>67,164</b>
<b>RESOURCES EXPENDED</b>					
Charitable expenditure					
Greenwood Tree costs	3	16,719	-	16,719	16,558
Books and publications	3	2,448	-	2,448	866
Society services and projects	3	1,362	-	1,362	765
Group funding	3	400	-	400	864
Administrative expenses and depreciation (including Governance costs)	3 & 4	23,883	-	23,883	25,293
<b>TOTAL RESOURCES EXPENDED</b>	<b>3 &amp; 4</b>	<b>44,812</b>	<b>-</b>	<b>44,812</b>	<b>44,346</b>
<b>NET MOVEMENT IN FUNDS</b>					
		20,785	-	20,785	22,818
Transfer between funds		367	(367)	-	-
Fund balances at 1 January 2022		98,865	68,253	167,118	144,300
<b>FUND BALANCES AT 31 DECEMBER 2022</b>		<b>120,017</b>	<b>67,886</b>	<b>187,903</b>	<b>167,118</b>

The Statement of Financial Activities has been prepared on the basis that all operations are continuing operations.

All gains and losses have been dealt with in the above statement.

The notes on pages 11 to 15 form part of these accounts.

# The Somerset and Dorset Family History Society

## BALANCE SHEET

31 December 2022

	<i>Notes</i>	Unrestricted General Funds £	Restricted and designated Funds £	Total 2022 £	Total 2021 £
<b>FIXED ASSETS</b>					
Tangible assets	5	24,000	-	24,000	24,617
<b>CURRENT ASSETS</b>					
Stocks	6	8,556	-	8,556	9,378
Debtors	7	3,009	-	3,009	5,381
Cash at bank and in hand		85,425	67,886	153,311	143,740
		96,990	67,886	164,876	158,499
CREDITORS: Amounts falling due within one year	8	973	-	973	15,998
NET CURRENT ASSETS		96,017	67,886	163,903	142,501
TOTAL ASSETS LESS CURRENT LIABILITIES		120,017	67,886	187,903	167,118
<b>ACCUMULATED FUNDS</b>					
General funds		120,017	-	120,017	98,865
Designated funds	9	-	67,886	67,886	67,886
Restricted fund		-	-	-	367
	10	120,017	67,886	187,903	167,118

The financial statements on pages 7 to 15 were approved by the Trustees for issue on 10 March 2023 and signed on their behalf by:

R M Pettet

Trustee

E A Udall

Trustee

The notes on pages 11 to 15 form part of these accounts.

# The Somerset and Dorset Family History Society

## ACCOUNTING POLICIES

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### BASIS OF ACCOUNTING

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The following accounting policies have been applied consistently in dealing with items which are considered material to the financial statements.

### INCOME RECOGNITION

Income is recognised in the period in which it falls due. Until 2021 Subscriptions were accounted for in the period they are due. For the 2022 accounts there has been a change in policy and subscriptions are now recognised in the period in which they are received. As a result the full amount of any three year subscriptions paid in 2022, totalling approximately £20,000, have been brought into this year. This represents an acceleration of income of approximately £13,500. In addition the unexpired amount of any 2021 subscriptions, totalling approximately £4,000 have also been brought into this year. The surplus for the year has therefore been increased by approximately £17,500.

### TANGIBLE FIXED ASSETS

Fixed assets are stated at historical cost less depreciation. Depreciation is provided on all tangible fixed assets at rates calculated to write each asset down to its estimated residual value over its expected useful life, as follows:-

Plant and equipment	25% reducing balance
Computer equipment	20% per annum

Microfiche for society services and projects is written off in the year of acquisition.

### STOCKS AND WORK IN PROGRESS

Stocks of books are valued on a conservative basis. This prudent approach is necessary because of the specialised nature of the publication and the uncertainty of the future demand. Income from the sale of books is recognised as it is received.

### UNRESTRICTED FUNDS

All the funds of the charity are unrestricted but they are allocated to the following funds:

#### General fund

The use of this fund has not been restricted to any particular purpose by the donors or their representatives.

Support costs have been differentiated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory examiner's and legal fees together with an apportionment of overhead and support costs relating to trustee Board and sub Committee meetings.

#### Designated funds

Designated funds are those which have been allocated by the charity for a particular purpose. The funds have been set up to provide charitable giving agreed by the Board of Trustees to be donated at a future date.

# The Somerset and Dorset Family History Society

## ACCOUNTING POLICIES

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### RESTRICTED FUNDS

Restricted funds are those which are required to be used for specific purposes as set out by the donors. These funds are not available for the general use of the charity.

### OPERATING LEASES

Annual rentals under operating leases are charged to profit and loss on a straight-line basis over the lease term.

# The Somerset and Dorset Family History Society

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

1	NET INCOME FOR THE YEAR	2022 £	2021 £
	Net income is stated after charging:		
	Independent Examiner's remuneration – examination	375	375
	Independent Examiner's remuneration – other services	375	375
	Depreciation and amounts written off fixed assets	617	438
	Impairment of Library assets	-	-
		<u>          </u>	<u>          </u>
2	TAXATION	2022 £	2021 £
	Tax recovered on Gift Aid	3,058	2,243
		<u>          </u>	<u>          </u>
3	CHARITABLE EXPENDITURE	2022 £	2021 £
	<i>General fund</i>		
	Greenwood Tree	16,719	16,558
	Books and publications	2,448	866
	Society services	1,362	765
	Group funds	400	864
	Postage and telephone	486	1,247
	Stationery, printing and computer supplies	1,794	1,494
	Insurance	747	764
	Subscriptions and website management	2,578	1,037
	Accountancy and legal costs	750	375
	Credit card charges	6	-
	Yeovil Headquarters	12,481	11,843
	Small equipment purchases	3,138	-
	Copyright advice	-	690
	Depreciation and amounts written off	617	438
	Impairment of library collection	-	-
		<u>43,526</u>	<u>36,941</u>
	<i>Restricted and designated funds</i>		
	Yeovil relocation costs (see note 9)	-	-
	Computer upgrade costs	-	5,480
		<u>          </u>	<u>5,480</u>
		<u>          </u>	<u>          </u>

# The Somerset and Dorset Family History Society

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

4	GOVERNANCE COSTS	2022	2021 £
	<i>General fund</i>		
	Independent examiner's costs	750	375
	Conference, AGM and room hire	536	1,550
		1,286	1,925
	<i>Restricted and designated funds</i>	-	-
		-	-

### 5 TANGIBLE FIXED ASSETS

	Books and journals £	Office equipment £	Fixtures & fittings £	Computers & printers £	Other equipment £	Total £
<b>COST OR VALUATION:</b>						
1 January 2022	27,000	1,742	6,797	13,056	4,595	53,190
Additions	-	-	-	-	-	-
	27,000	1,742	6,797	13,056	4,595	53,190
31 December 2022	27,000	1,742	6,797	13,056	4,595	53,190
	27,000	1,742	6,797	13,056	4,595	53,190
<b>DEPRECIATION:</b>						
1 January 2022	3,000	1,582	6,797	12,599	4,595	28,573
Charge in the year	-	160	-	457	-	617
	3,000	1,742	6,797	13,056	4,595	29,190
31 December 2022	3,000	1,742	6,797	13,056	4,595	29,190
	3,000	1,742	6,797	13,056	4,595	29,190
<b>NET BOOK VALUE:</b>						
31 December 2022	24,000	-	-	-	-	24,000
	24,000	-	-	-	-	24,000
31 December 2021	24,000	160	-	457	-	24,617
	24,000	160	-	457	-	24,617

# The Somerset and Dorset Family History Society

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

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6	STOCKS AND WORK IN PROGRESS	2022 £	2021 £
	Books	3,556	4,378
	Publications	5,000	5,000
		<hr/>	<hr/>
		8,556	9,378
		<hr/> <hr/>	<hr/> <hr/>
7	DEBTORS	2022 £	2021 £
	Due within one year:		
	Sundry debtors	3,009	4,865
	Prepayments	-	516
		<hr/>	<hr/>
		3,009	5,183
		<hr/> <hr/>	<hr/> <hr/>
8	CREDITORS: Amounts falling due within one year	2022 £	2021 £
	Deferred income (see accounting policies)	-	15,686
	Sundry creditors	973	312
		<hr/>	<hr/>
		973	15,998
		<hr/> <hr/>	<hr/> <hr/>

# The Somerset and Dorset Family History Society

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

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### 9 DESIGNATED AND RESTRICTED FUNDS

#### *Designated funds*

The charity holds the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes

	<i>1 January 2022</i>	<i>Utilised /Realised</i>	<i>Transfers between funds</i>	<i>31 December 2022</i>
David Chant bequest	-	-	-	-
Gillian Kerr bequest	-	-	-	-
Deidre Powell bequest	-	-	-	-
Diana Bradley bequest	-	-	-	-
Edward Baxter bequest	3,000	-	-	3,000
Barbara Vine bequest	22,886	-	-	22,886
Contingency fund	42,000	-	-	42,000
	<u>67,886</u>	<u>-</u>	<u>-</u>	<u>67,886</u>

The bequests reflect legacies received in 2009, 2010 and 2011, which were allocated to designated reserves pending a decision on what projects these monies are to be put towards. In 2021 four of the designated funds were used to upgrade computer equipment at a cost of £5,480. In addition two further bequests were received totalling £25,886.

In 2018 the society received £56,973 from online services. £48,925 of this was a one-off payment in respect of sales of databases and online collections. The trustees transferred £42,000 to a designated contingency fund. These funds are held on the COIF deposit account.

In December 2022 the Society received a legacy of £5,000 from the Estate of the late Sir Mervyn Tregonwell Medlycott, Bt F.S.G. No conditions were attached to this bequest and it has therefore been taken directly to general funds, where it will be applied towards the running of the society.

#### *Restricted funds*

The charity holds the following restricted funds which have been restricted to a specific use by the donor.

	<i>1 January 2022</i>	<i>Utilised /Realised</i>	<i>Transfers between funds</i>	<i>31 December 2022</i>
Bill Ridout Archive	218	-	(218)	-
Yeovil Fund	149	-	(149)	-
	<u>367</u>	<u>-</u>	<u>(367)</u>	<u>-</u>

#### Bill Ridout Archive

The purpose of the fund is to enable the charity to defray costs and expenses that are incurred in insuring access to both the paper archive and the computer archive formed by Bill Ridout both in preserving the archive and making it as widely available as practicable to the public at large.

# The Somerset and Dorset Family History Society

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

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### Yeovil Fund

At the end of 2017 the Society moved its Headquarters and Research Centre from Sherborne to Yeovil. A donation of £10,000 was received from an individual to help meet the costs of relocation. The costs incurred during the year totalled £nil (2021: £nil). The donor has requested that any unspent balance be used to make future additions to the library.

### 10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<i>Fixed Assets</i> £	<i>Net current Assets</i> £	<i>Total 2022</i> £	<i>Total 2021</i> £
Unrestricted general fund	24,000	96,017	120,017	98,865
Designated funds	-	67,886	67,886	67,886
Restricted funds	-	-	-	367
	<u>24,000</u>	<u>163,903</u>	<u>187,903</u>	<u>167,118</u>

### 11 VOLUNTARY HELP

The charity is dependent upon the Trustees who administer the day to day running of the charity. For the purposes of these accounts no value has been attached to this or to any donations in kind.

During the year the trustees received no remuneration from the charity other than the reimbursement of incidental out of pocket expenses (2021 - £nil)

### 12 COMMITMENTS UNDER OPERATING LEASES

	2022 £	2021 £
During the year the charity incurred the following costs under operating leases		
Land & buildings		
Expiring within one year	8,500	-
Expiring in the second to fifth year	-	8,500
	<u>8,500</u>	<u>8,500</u>

A new lease was taken out in December 2017 at an annual rent of £8,500. This lease is for six years with a review after three years. In late 2022 the Society began negotiations to take on the lease of enlarged premises and renew the current lease to align the dates. As at 31 Dec 2022 these negotiations had not been completed.

**THE SOMERSET AND DORSET FAMILY HISTORY SOCIETY**

England & Wales - Charity number 1010351

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# Accounts

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# The Somerset and Dorset Family History Society

ANNUAL REPORT AND FINANCIAL STATEMENTS

for the year ended  
31 December 2021

# The Somerset and Dorset Family History Society

## INDEX TO THE ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 December 2021

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Report of the Independent examiner	6
Statement of financial activities	7
Balance sheet	8
Accounting policies	9
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# The Somerset and Dorset Family History Society

## LEGAL AND ADMINISTRATIVE DETAILS

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### TRUSTEES

Mr E A Udall  
Mrs R M Pettet  
Mr D Brown  
Mrs J J McGowan  
Mr J D Brooking  
Mr P G B Welch  
Mrs S C Wilson  
Mrs L Lyon  
Mr J Tanner  
Mrs J M Sharp  
Mr P D Radford  
Mr C A Hall  
Mr I T Gould  
Mr M Pitfield

### SOCIETY OFFICE

Broadway House  
Peter Street  
Yeovil  
BA20 1PN

### REGISTERED CHARITY NUMBER

1010351

### INDEPENDENT EXAMINER

Malvern Carvell  
21 Higher Kingston  
Yeovil  
Somerset  
BA21 4AS

### BANKERS

Barclays Bank Plc  
46 North Street  
Taunton  
TA1 1LZ

COIF Charity Deposit Funds  
CCLA Investment Management Limited  
80 Cheapside  
London  
EC2V 6DZ

# The Somerset and Dorset Family History Society

## OBJECTS OF THE SOCIETY

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The Society was created by deed dated 28 September 1991 and is entered in the Central Register of Charities (registration number 1010351). The Society adopted a revised constitution on 6 July 2002 amended on 24 September 2011 and 19 September 2015.

The objects of the Society are:

1. To advance the education of the public in the study of family history, genealogy and heraldry with particular reference to Somerset and Dorset.
2. To promote the preservation, security, accessibility and publication of archival material.

# The Somerset and Dorset Family History Society

## TRUSTEES ANNUAL REPORT

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The trustees submit their report and the financial statements of the Somerset and Dorset Family History Society for the year ended 31 December 2021.

### LEGAL AND ADMINISTRATIVE INFORMATION

The Charity's legal and administrative details are as shown on page 1.

The objects of the Charity are as detailed on page 2.

There have been no material changes since the last report in the policies adopted by the charity in order to further its objects.

### MANAGEMENT AND GOVERNANCE ARRANGEMENTS

From 6 July 2002 the society has adopted a revised constitution, amended on 24 September 2011 and 19 September 2015. Under the constitution the society is administered by an Executive committee, comprising the Chairman, Secretary, Treasurer, two Vice Chairmen and representatives of the regional groups and nominated representatives of authorised sub-committees. The Society operates a number of sub-committees to handle various specific aspects of running the society. All important decisions are then ratified by the Executive Committee.

In setting objectives and in planning the activities of the society, the Trustees have given careful consideration to the Charities Commission's general guidance on public benefit.

The following Trustees have held office since 1 January 2021:

Mr E A Udall  
Mrs R M Pettet  
Mr D Brown  
Mrs J J McGowan  
Mr J D Brooking  
Mr P G B Welch  
Mrs S C Wilson  
Mrs C Hawkins  
Mrs L Lyon  
Mr J Tanner  
Mrs J M Sharp  
Mr P D Radford  
Mr C A Hall  
Mr J Damon  
Mr I T Gould

### ACHIEVEMENTS AND PERFORMANCE OF THE SOCIETY AND FUTURE PLANS

The Society has no paid employees and is run entirely by volunteers from among its members. The ongoing Covid-19 pandemic meant that the Society's Research Centre remained closed, reopening in October 2021. Following Government guidelines and an in-house risk assessment, access to the Research Centre was strictly limited. All in-house processes were resumed at the Centre, while keeping within the guidelines. Meetings of the Society's Trustees continued to be held using internet connection. The monthly meetings of the Society's regional groups began again in the latter part of the year with some groups continuing to meet virtually. A new initiative to investigate the setting up of groups outside the boundaries of Somerset and Dorset is being guided by Michael Pitfield.

# The Somerset and Dorset Family History Society

## TRUSTEES ANNUAL REPORT

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The Society continues to publish its quarterly journal "The Greenwood Tree".

Improvements and updates to the Society's website continued during 2021, under the guidance of Webmaster Chris Hall. The online shop initiated during 2016 has continued to prove to be very popular with members, increasing publications' sales and giving more options for the payment of subscriptions. Members can also book events, make donations and pay Research Fees securely through the shop. The Society maintains its use of social media with a Twitter account, a Facebook Page and a very active Facebook Group.

Volunteers continue to work on Projects that will be useful to researchers. Data continues to be placed online. The Photographic Database is growing rapidly with its collection of images of people and places associated with both Counties.

### FINANCIAL REVIEW INVESTMENT POLICY AND RESERVES

Income for the year amounted to £67,164 (2020 - £42,759) of which £27,535 (2020 - £31,028) came from subscriptions, £6,249 (2020 - £7,645) from services offered by the society and £26,812 (2020- £236) from bequests and donations. The charity incurred total expenditure of £44,346 (2020 - £39,939) giving a net increase in funds of £22,818 (2020 - £2,820).

A revaluation of the library was undertaken in 2014 to establish the veracity of the value of its contents as shown in the accounts. Using statistical sampling and validation, an internal valuation was undertaken in December 2014, which revealed that the contents were worth approximately £54,000. After due deliberation the Executive Committee decided to restrict the increase in value of the library stock to £6,500 in the Accounts, thus showing the asset as half its apparent value. A review was carried out as at 31 December 2017 at the time of the move to Yeovil and it was decided that an impairment to this valuation in 2017 of £3,000 should be made. The library is therefore currently valued at £24,000. A revaluation is being undertaken in 2022.

The Trustees have the power to invest the money of the charity not immediately required for its purposes in such investments or property as they think fit. Currently cash reserves are required to meet the day to day needs of the charity and therefore any cash not required for immediate use is held in Charity fund deposit accounts, which give immediate access to these funds.

The trustees aim to hold sufficient reserves to meet six months operating activity of the charity. As at 31 December 2021 balances held at the bank and on deposit totalled £144,061 of which £68,233 is restricted or has currently been designated for non-general purposes, including a contingency fund of £42,000. The society therefore holds £75,828 in general funds, which covers in excess of one year's operating activities at current levels.

The Trustees have continued to implement the strict budgetary controls adopted in 2014 and this has enabled the Society to generate a further surplus this year.

E A Udall

Trustee

Date: 1 April 2022

# The Somerset and Dorset Family History Society

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

---

Charity law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the Charity's state of affairs at the end of the financial year and of its income and expenditure for that year.

In preparing those financial statements, the trustees are required to:

- a) Select suitable accounting policies and then apply them consistently;
- b) Make judgements and estimates that are reasonable and prudent;
- c) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, Accounting regulations and SORP. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE SOMERSET AND DORSET FAMILY HISTORY SOCIETY

I report on the accounts of the Society for the year ended 31 December 2021, which are set out on pages 8 to 15.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

examine the accounts under section 145 of the 2011 Act;

to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

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

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect the requirements: to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

21 Higher Kingston  
Yeovil  
Somerset  
BA21 4AS

Date: 1 April 2022

# The Somerset and Dorset Family History Society

## STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 December 2021

	Notes	Unrestricted General Funds	Restricted and designated Funds	Total 2021	Total 2020
		£	£	£	£
<b>INCOMING RESOURCES</b>					
Incoming resources from generated funds					
Subscriptions		27,535	-	27,535	26,163
GiftAid on subscriptions		2,243	-	2,243	4,865
Society services		6,249	-	6,249	7,645
Legacies and donations		926	25,886	26,812	845
Miscellaneous services		173	-	173	236
Investment income		12	-	12	209
Books and publications		4,140	-	4,140	2,796
Transfer to income		-	-	-	-
<b>TOTAL INCOMING RESOURCES</b>		<b>41,278</b>	<b>25,886</b>	<b>67,164</b>	<b>42,759</b>
<b>RESOURCES EXPENDED</b>					
Charitable expenditure					
Greenwood Tree costs	3	16,558	-	16,558	15,433
Books and publications	3	866	-	866	372
Society services and projects	3	765	-	765	767
Group funding	3	864	-	864	200
Administrative expenses and depreciation (including Governance costs)	3 & 4	19,813	5,480	25,293	23,167
<b>TOTAL RESOURCES EXPENDED</b>	<b>3 &amp; 4</b>	<b>38,866</b>	<b>5,480</b>	<b>44,346</b>	<b>39,939</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>2,412</b>	<b>20,406</b>	<b>22,818</b>	<b>2,820</b>
Transfer between funds		-	-	-	-
Fund balances at 1 January 2021		96,453	47,847	144,300	141,480
<b>FUND BALANCES AT 31 DECEMBER 2021</b>		<b>98,865</b>	<b>68,253</b>	<b>167,118</b>	<b>144,300</b>

The Statement of Financial Activities has been prepared on the basis that all operations are continuing operations.

All gains and losses have been dealt with in the above statement.

The notes on pages 10 to 15 form part of these accounts.

# The Somerset and Dorset Family History Society

## BALANCE SHEET

31 December 2021

	<i>Notes</i>	Unrestricted General Funds £	Restricted and designated Funds £	Total 2021 £	Total 2020 £
<b>FIXED ASSETS</b>					
Tangible assets	5	24,617	-	24,617	24,937
<b>CURRENT ASSETS</b>					
Stocks	6	9,378	-	9,378	9,000
Debtors	7	5,381	-	5,381	6,869
Cash at bank and in hand		75,487	68,253	143,740	122,873
		90,246	68,253	158,499	138,742
<b>CREDITORS: Amounts falling due within one year</b>	8	15,998	-	15,998	19,379
<b>NET CURRENT ASSETS</b>		74,248	68,253	142,501	119,363
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		98,865	68,253	167,118	144,300
<b>ACCUMULATED FUNDS</b>					
General funds		98,865	-	98,865	96,453
Designated funds	9	-	67,886	67,886	47,480
Restricted fund		-	367	367	367
	10	98,865	68,253	167,118	144,300

The financial statements on pages 7 to 14 were approved by the Trustees for issue on 1 April 2022 and signed on their behalf by:

R M Pettet

Trustee

E A Udall

Trustee

The notes on pages 10 to 15 form part of these accounts.

# The Somerset and Dorset Family History Society

## ACCOUNTING POLICIES

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### BASIS OF ACCOUNTING

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The following accounting policies have been applied consistently in dealing with items which are considered material to the financial statements.

### INCOME RECOGNITION

Income is recognised in the period in which it falls due. Subscriptions are accounted for in the period they are due.

### TANGIBLE FIXED ASSETS

Fixed assets are stated at historical cost less depreciation. Depreciation is provided on all tangible fixed assets at rates calculated to write each asset down to its estimated residual value over its expected useful life, as follows:-

Plant and equipment	25% reducing balance
Computer equipment	20% per annum

Microfiche for society services and projects is written off in the year of acquisition.

### STOCKS AND WORK IN PROGRESS

Stocks of books are valued on a conservative basis. This prudent approach is necessary because of the specialised nature of the publication and the uncertainty of the future demand. Income from the sale of books is recognised as it is received.

### UNRESTRICTED FUNDS

All the funds of the charity are unrestricted but they are allocated to the following funds:

#### General fund

The use of this fund has not been restricted to any particular purpose by the donors or their representatives.

Support costs have been differentiated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory examiner's and legal fees together with an apportionment of overhead and support costs relating to trustee Board and sub Committee meetings.

#### Designated funds

Designated funds are those which have been allocated by the charity for a particular purpose. The funds have been set up to provide charitable giving agreed by the Board of Trustees to be donated at a future date.

### RESTRICTED FUNDS

Restricted funds are those which are required to be used for specific purposes as set out by the donors. These funds are not available for the general use of the charity.

### OPERATING LEASES

Annual rentals under operating leases are charged to profit and loss on a straight-line basis over the lease term.

# The Somerset and Dorset Family History Society

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

1	NET INCOME FOR THE YEAR	2021 £	2020 £
	Net income is stated after charging:		
	Independent Examiner's remuneration – examination	375	350
	Independent Examiner's remuneration – other services	375	375
	Depreciation and amounts written off fixed assets	438	375
	Impairment of Library assets	-	-
		<u>          </u>	<u>          </u>
2	TAXATION	2021 £	2020 £
	Tax recovered on Gift Aid	2,243	4,865
		<u>          </u>	<u>          </u>
3	CHARITABLE EXPENDITURE	2021 £	2020 £
	<i>General fund</i>		
	Greenwood Tree	16,558	15,433
	Books and publications	866	372
	Society services	765	767
	Group funds	864	200
	Postage and telephone	1,247	1,240
	Stationery, printing and computer supplies	1,494	1,730
	Travel expenses and vehicle hire	-	124
	Insurance	764	692
	Subscriptions and website management	1,037	1,215
	Accountancy and legal costs	375	1,070
	Credit card charges	-	313
	Yeovil Headquarters	11,843	12,074
	Copyright advice	690	-
	Depreciation and amounts written off	438	375
	Impairment of library collection	-	-
		<u>          </u>	<u>          </u>
		<u>36,941</u>	<u>35,605</u>
	<i>Restricted and designated funds</i>		
	Yeovil relocation costs (see note 9)	-	-
	Computer upgrade costs	5,480	3,959
		<u>          </u>	<u>          </u>
		<u>5,480</u>	<u>3,959</u>

# The Somerset and Dorset Family History Society

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

4	GOVERNANCE COSTS	2021	2020
			£
	<i>General fund</i>		
	Independent examiner's costs	375	375
	Conference, AGM and room hire	1,550	-
		1,925	375
	<i>Restricted and designated funds</i>	-	-
		-	-
5	TANGIBLE FIXED ASSETS		
		Books and journals £	Office equipment £
		Fixtures & fittings £	Computers & printers £
		Other equipment £	Total £
	COST OR VALUATION:		
	1 January 2021	27,000	1,742
	Additions	-	-
		27,000	1,742
	31 December 2021	27,000	1,742
		27,000	1,742
	DEPRECIATION:		
	1 January 2021	3,000	1,502
	Charge in the year	-	80
		3,000	1,582
	31 December 2021	3,000	1,582
		3,000	1,582
	NET BOOK VALUE:		
	31 December 2021	24,000	160
		24,000	160
	31 December 2020	24,000	240
		24,000	240

# The Somerset and Dorset Family History Society

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

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6	STOCKS AND WORK IN PROGRESS	2021 £	2020 £
	Books	4,378	4,000
	Publications	5,000	5,000
		<hr/>	<hr/>
		9,378	9,000
		<hr/>	<hr/>
7	DEBTORS	2021 £	2020 £
	Due within one year:		
	Sundry debtors	4,865	4,865
	Prepayments	516	2,004
		<hr/>	<hr/>
		5,183	6,869
		<hr/>	<hr/>
8	CREDITORS: Amounts falling due within one year	2021 £	2020 £
	Deferred income	15,686	18,441
	Sundry creditors	312	938
		<hr/>	<hr/>
		15,998	19,379
		<hr/>	<hr/>

# The Somerset and Dorset Family History Society

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

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### 9 DESIGNATED AND RESTRICTED FUNDS

#### *Designated funds*

The charity holds the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes

	<i>1 January 2021</i>	<i>Utilised /Realised</i>	<i>Transfers between funds</i>	<i>31 December 2021</i>
David Chant bequest	3,134	(3,134)	-	-
Gillian Kerr bequest	343	(343)	-	-
Deidre Powell bequest	1,003	(1,003)	-	-
Diana Bradley bequest	1,000	(1,000)	-	-
Edward Baxter bequest	-	3,000	-	3,000
Varbra Vine bequest	-	22,886	-	22,886
Contingency fund	42,000	-	-	42,000
	<u>47,480</u>	<u>20,406</u>	<u>-</u>	<u>67,886</u>

The bequests reflect legacies received in 2009, 2010 and 2011, which were allocated to designated reserves pending a decision on what projects these monies are to be put towards. During the year four of the designated funds were used to upgrade computer equipment at a cost of £5,480. In addition two further bequests were received totalling £25,886.

In 2018 the society received £56,973 from online services. £48,925 of this was a one-off payment in respect of sales of databases and online collections. The trustees transferred £42,000 to a designated contingency fund. These funds are held on the COIF deposit account.

#### *Restricted funds*

The charity holds the following restricted funds which have been restricted to a specific use by the donor.

	<i>1 January 2021</i>	<i>Utilised /Realised</i>	<i>Transfers between funds</i>	<i>31 December 2021</i>
Bill Ridout Archive	218	-	-	218
Yeovil Fund	149	-	-	149
	<u>367</u>	<u>-</u>	<u>-</u>	<u>367</u>

#### Bill Ridout Archive

The purpose of the fund is to enable the charity to defray costs and expenses that are incurred in insuring access to both the paper archive and the computer archive formed by Bill Ridout both in preserving the archive and making it as widely available as practicable to the public at large.

# The Somerset and Dorset Family History Society

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

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### Yeovil Fund

At the end of 2017 the Society moved its Headquarters and Research Centre from Sherborne to Yeovil. A donation of £10,000 was received from an individual to help meet the costs of relocation. The costs incurred during the year totalled £nil (2020: £872) and a further £700 was transferred to general funds in 2020 leaving a balance of £149 (2020: £149). The donor has requested that any unspent balance be used to make future additions to the library.

### 10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<i>Fixed Assets</i>	<i>Net current Assets</i>	<i>Total 2021</i>	<i>Total 2020</i>
	£	£	£	£
Unrestricted general fund	24,617	74,248	98,865	96,453
Designated funds	-	67,886	67,886	47,480
Restricted funds	-	367	367	367
	<u>24,617</u>	<u>142,501</u>	<u>167,118</u>	<u>144,300</u>

### 11 VOLUNTARY HELP

The charity is dependent upon the Trustees who administer the day to day running of the charity. For the purposes of these accounts no value has been attached to this or to any donations in kind.

During the year the trustees received no remuneration from the charity other than the reimbursement of incidental out of pocket expenses (2020 - £nil)

### 12 COMMITMENTS UNDER OPERATING LEASES

	2021	2020
	£	£

During the year the charity incurred the following costs under operating leases

#### Land & buildings

Expiring in the second to fifth year	<u>8,500</u>	<u>8,500</u>
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A new lease was taken out in December 2017 at an annual rent of £8,500. This lease is for six years with a review after three years. The review was done in November 2020 and the annual rent will continue to be £8,500 for the next three years.

**THE SOMERSET AND DORSET FAMILY HISTORY SOCIETY**

England & Wales - Charity number 1010351

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# Accounts

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# The Somerset and Dorset Family History Society

ANNUAL REPORT AND FINANCIAL STATEMENTS

for the year ended  
31 December 2020

**The Somerset and Dorset Family History Society**  
**INDEX TO THE ANNUAL REPORT AND FINANCIAL STATEMENTS**  
For the year ended 31 December 2020

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# The Somerset and Dorset Family History Society

## LEGAL AND ADMINISTRATIVE DETAILS

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### TRUSTEES

Mr E A Udall  
Mrs R M Pettet  
Mr D Brown  
Mrs J J McGowan  
Mr J D Brooking  
Mr P G B Welch  
Mrs S C Wilson  
Mrs C Hawkins  
Mr J Tanner  
Mrs J M Sharp  
Mr P D Radford  
Mr C A Hall  
Mr J Damon

### SOCIETY OFFICE

Broadway House  
Peter Street  
Yeovil  
BA20 1PN

### REGISTERED CHARITY NUMBER

1010351

### INDEPENDENT EXAMINER

Malvern Carvell  
21 Higher Kingston  
Yeovil  
Somerset  
BA21 4AS

### BANKERS

Barclays Bank Plc  
46 North Street  
Taunton  
TA1 1LZ

COIF Charity Deposit Funds  
CCLA Investment Management Limited  
80 Cheapside  
London  
EC2V 6DZ

# The Somerset and Dorset Family History Society

## OBJECTS OF THE SOCIETY

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The Society was created by deed dated 28 September 1991 and is entered in the Central Register of Charities (registration number 1010351). The Society adopted a revised constitution on 6 July 2002 amended on 24 September 2011 and 19 September 2015.

The objects of the Society are:

1. To advance the education of the public in the study of family history, genealogy and heraldry with particular reference to Somerset and Dorset.
2. To promote the preservation, security, accessibility and publication of archival material.

# The Somerset and Dorset Family History Society

## TRUSTEES ANNUAL REPORT

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The trustees submit their report and the financial statements of the Somerset and Dorset Family History Society for the year ended 31 December 2020.

### LEGAL AND ADMINISTRATIVE INFORMATION

The Charity's legal and administrative details are as shown on page 1.

The objects of the Charity are as detailed on page 2.

There have been no material changes since the last report in the policies adopted by the charity in order to further its objects.

### MANAGEMENT AND GOVERNANCE ARRANGEMENTS

From 6 July 2002 the society has adopted a revised constitution, amended on 24 September 2011 and 19 September 2015. Under the constitution the society is administered by an Executive committee, comprising the Chairman, Secretary, Treasurer, two Vice Chairmen and representatives of the regional groups and nominated representatives of authorised sub-committees. The Society operates a number of sub-committees to handle various specific aspects of running the society. All important decisions are then ratified by the Executive Committee.

In setting objectives and in planning the activities of the society, the Trustees have given careful consideration to the Charities Commission's general guidance on public benefit.

The following Trustees have held office since 1 January 2020:

Mr E A Udall  
Mrs R M Pettet  
Mr D Brown  
Mrs J J McGowan  
Mr J D Brooking  
Mr P G B Welch  
Mrs S C Wilson  
Mrs C Hawkins  
Mr J Tanner  
Mrs J M Sharp  
Mr P D Radford  
Mr C A Hall  
Mr J Damon  
Mr J H Laflin

### ACHIEVEMENTS AND PERFORMANCE OF THE SOCIETY AND FUTURE PLANS

The Society has no paid employees and is run entirely by volunteers from among its members. The outbreak of the Covid-19 pandemic necessitated the closure of the Society's Research Centre from mid-March 2020. Following Government guidelines and an in-house risk assessment limited numbers of volunteers continued to carry out essential maintenance, look after the Bookshop, Mail, Membership, Library and Archives. Research enquiries were answered by volunteers by e-mail and post, only visiting the Centre where this could not be done from home. Meetings of the Society's Trustees continued to be held using internet connection so that essential business continued to be conducted. The monthly meetings of the Society's eight regional groups were suspended except during the temporary lifting of lockdown restrictions in the summer. Some groups organised virtual meetings, those organised by the West Dorset group being particularly successful being attended by both members and non-members.

# The Somerset and Dorset Family History Society

## TRUSTEES ANNUAL REPORT

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The Society continues to publish its quarterly journal “The Greenwood Tree”.

Improvements and updates to the Society’s website continued during 2020, under the guidance of the new Webmaster Chris Hall. The online shop initiated during 2016 has continued to prove to be very popular with members, increasing publications’ sales and giving more options for the payment of subscriptions. Members can also book events, make donations and pay Research Fees securely through the shop. The Society maintains its use of social media with a Twitter account, a Facebook Page and a very active Facebook Group.

Volunteers continue to work on Projects that will be useful to researchers. Data continues to be placed online. The Photographic Database is growing rapidly with its collection of images of people and places associated with both Counties.

### FINANCIAL REVIEW INVESTMENT POLICY AND RESERVES

Income for the year amounted to £42,759 (2019 - £47,866) of which £31,028 (2019 - £32,307) came from subscriptions and £7,645 (2019 - £10,206) from services offered by the society. In 2017, the society received a donation of £10,000 to help facilitate the move of its Headquarters and Research Centre. Of this £6,920 was spent in 2017, a further £1,359 in 2018 and £872 in 2019, and a further £700 was transferred to the general fund for library purposes, leaving an unspent balance as at 31 December 2019 at £149. No further expenditure has been incurred in 2020 and the balance remains at £149 as at 31 December 2020. The charity incurred total expenditure of £39,939 (2019 - £37,433) giving a net increase in funds of £2,820 (2019 - £10,433).

A revaluation of the library was undertaken in 2014 to establish the veracity of the value of its contents as shown in the accounts. Using statistical sampling and validation, an internal valuation was undertaken in December 2014, which revealed that the contents were worth approximately £54,000. After due deliberation the Executive Committee decided to restrict the increase in value of the library stock to £6,500 in the Accounts, thus showing the asset as half its apparent value. A review was carried out as at 31 December 2017 at the time of the move to Yeovil and it was decided that an impairment to this valuation in 2017 of £3,000 should be made. The library is therefore currently valued at £24,000.

The Trustees have the power to invest the money of the charity not immediately required for its purposes in such investments or property as they think fit. Currently cash reserves are required to meet the day to day needs of the charity and therefore any cash not required for immediate use is held in Charity fund deposit accounts, which give immediate access to these funds.

The trustees aim to hold sufficient reserves to meet six months operating activity of the charity. As at 31 December 2020 balances held at the bank and on deposit totalled £122,873 of which £47,847 is restricted or has currently been designated for non-general purposes, including a contingency fund of £42,000. The society therefore holds £75,026 in general funds, which covers in excess of one year’s operating activities at current levels.

# The Somerset and Dorset Family History Society

## TRUSTEES ANNUAL REPORT

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In 2014, the Trustees voted to utilise some of the Designated Funds for the purchase of new computers, and the further development of the Society's Website. To this end, in 2015, £5,591 from the David Chant bequest was expended on computers and £905 from the Gillian Kerr bequest on website development. A further £404 was spent on computer upgrades in 2016. Expenditure of £3,959 was made from the Gillian Kerr bequest in 2020 for a website upgrade.

The Trustees have continued to implement the strict budgetary controls adopted in 2014 and this has enabled the Society to generate a further surplus this year.

E A Udall

Trustee

Date: 12 May 2021

# The Somerset and Dorset Family History Society

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

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Charity law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the Charity's state of affairs at the end of the financial year and of its income and expenditure for that year.

In preparing those financial statements, the trustees are required to:

- a) Select suitable accounting policies and then apply them consistently;
- b) Make judgements and estimates that are reasonable and prudent;
- c) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, Accounting regulations and SORP. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE SOMERSET AND DORSET FAMILY HISTORY SOCIETY

I report on the accounts of the Society for the year ended 31 December 2020, which are set out on pages 8 to 15.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

examine the accounts under section 145 of the 2011 Act;

to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

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

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect the requirements: to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M Carvell

21 Higher Kingston  
Yeovil  
Somerset  
BA21 4AS

Date:

# The Somerset and Dorset Family History Society

## STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 December 2020

	Notes	Unrestricted General Funds	Restricted and designated Funds	Total 2020	Total 2019
		£	£	£	£
<b>INCOMING RESOURCES</b>					
Incoming resources from generated funds					
Subscriptions		26,163	-	26,163	27,443
GiftAid on subscriptions		4,865	-	4,865	4,864
Society services		7,645	-	7,645	10,206
Legacies and donations		845	-	845	-
Miscellaneous services		236	-	236	1,122
Investment income		209	-	209	596
Books and publications		2,796	-	2,796	3,635
Transfer to income		-	-	-	-
<b>TOTAL INCOMING RESOURCES</b>		<b>42,759</b>	<b>-</b>	<b>42,759</b>	<b>47,866</b>
<b>RESOURCES EXPENDED</b>					
Charitable expenditure					
Greenwood Tree costs	3	15,433	-	15,433	13,420
Books and publications	3	372	-	372	1,587
Society services and projects	3	767	-	767	1,262
Group funding	3	200	-	200	600
Administrative expenses and depreciation (including Governance costs)	3 & 4	19,208	3,959	23,167	20,564
<b>TOTAL RESOURCES EXPENDED</b>	<b>3 &amp; 4</b>	<b>35,980</b>	<b>3,959</b>	<b>39,939</b>	<b>37,433</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>6,779</b>	<b>(3,959)</b>	<b>2,820</b>	<b>10,433</b>
Transfer between funds		-	-	-	-
Fund balances at 1 January 2020		89,674	51,806	141,480	131,047
<b>FUND BALANCES AT 31 DECEMBER 2020</b>		<b>96,453</b>	<b>47,847</b>	<b>144,300</b>	<b>141,480</b>

The Statement of Financial Activities has been prepared on the basis that all operations are continuing operations.

All gains and losses have been dealt with in the above statement.

The notes on pages 10 to 15 form part of these accounts.

# The Somerset and Dorset Family History Society

## BALANCE SHEET

31 December 2020

	<i>Notes</i>	Unrestricted General Funds £	Restricted and designated Funds £	Total 2020 £	Total 2019 £
<b>FIXED ASSETS</b>					
Tangible assets	5	24,937	-	24,937	25,312
<b>CURRENT ASSETS</b>					
Stocks	6	9,000	-	9,000	9,000
Debtors	7	6,869	-	6,869	7,036
Cash at bank and in hand		75,026	47,847	122,873	126,733
		90,895	47,847	138,742	142,769
<b>CREDITORS: Amounts falling due within one year</b>	8	19,379	-	19,379	26,601
<b>NET CURRENT ASSETS</b>		71,516	47,847	119,363	116,168
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		96,453	47,847	144,300	141,480
<b>ACCUMULATED FUNDS</b>					
General funds		96,453	-	96,453	89,674
Designated funds	9	-	47,480	47,480	51,439
Restricted fund		-	367	367	367
	10	96,453	47,847	144,300	141,480

The financial statements on pages 7 to 14 were approved by the Trustees for issue on and signed on their behalf by:

R M Pettet

Trustee

E A Udall

Trustee

The notes on pages 10 to 15 form part of these accounts.

# The Somerset and Dorset Family History Society

## ACCOUNTING POLICIES

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### BASIS OF ACCOUNTING

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The following accounting policies have been applied consistently in dealing with items which are considered material to the financial statements.

### INCOME RECOGNITION

Income is recognised in the period in which it falls due. Subscriptions are accounted for in the period they are due.

### TANGIBLE FIXED ASSETS

Fixed assets are stated at historical cost less depreciation. Depreciation is provided on all tangible fixed assets at rates calculated to write each asset down to its estimated residual value over its expected useful life, as follows:-

Plant and equipment	25% reducing balance
Computer equipment	20% per annum

Microfiche for society services and projects is written off in the year of acquisition.

### STOCKS AND WORK IN PROGRESS

Stocks of books are valued on a conservative basis. This prudent approach is necessary because of the specialised nature of the publication and the uncertainty of the future demand. Income from the sale of books is recognised as it is received.

### UNRESTRICTED FUNDS

All the funds of the charity are unrestricted but they are allocated to the following funds:

#### General fund

The use of this fund has not been restricted to any particular purpose by the donors or their representatives.

Support costs have been differentiated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory examiner's and legal fees together with an apportionment of overhead and support costs relating to trustee Board and sub Committee meetings.

#### Designated funds

Designated funds are those which have been allocated by the charity for a particular purpose. The funds have been set up to provide charitable giving agreed by the Board of Trustees to be donated at a future date.

### RESTRICTED FUNDS

Restricted funds are those which are required to be used for specific purposes as set out by the donors. These funds are not available for the general use of the charity.

### OPERATING LEASES

Annual rentals under operating leases are charged to profit and loss on a straight line basis over the lease term.

# The Somerset and Dorset Family History Society

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020

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1	NET INCOME FOR THE YEAR	2020	2019
		£	£
	Net income is stated after charging:		
	Independent Examiner's remuneration – examination	350	350
	Independent Examiner's remuneration – other services	375	375
	Depreciation and amounts written off fixed assets	375	1,650
	Impairment of Library assets	-	-
		<u>          </u>	<u>          </u>
2	TAXATION	2020	2019
		£	£
	Tax recoverable at 31 December on Gift Aid	4,865	4,864
		<u>          </u>	<u>          </u>
3	CHARITABLE EXPENDITURE	2020	2019
		£	£
	<i>General fund</i>		
	Greenwood Tree	15,433	13,420
	Books and publications	372	1,587
	Society services	767	1,262
	Group funds	200	600
	Postage and telephone	1,240	1,464
	Stationery, printing and computer supplies	1,730	1,848
	Travel expenses and vehicle hire	124	274
	Insurance	692	529
	Subscriptions and website management	1,215	888
	Accountancy and legal costs	1,070	375
	Credit card charges	313	350
	Yeovil Headquarters	12,074	11,526
	Depreciation and amounts written off	375	1,650
	Impairment of library collection	-	-
		<u>          </u>	<u>          </u>
		35,605	35,773
		<u>          </u>	<u>          </u>
	<i>Restricted and designated funds</i>		
	Yeovil relocation costs (see note 9)	-	872
	Website upgrade costs	3,959	-
		<u>          </u>	<u>          </u>
		3,959	872
		<u>          </u>	<u>          </u>

# The Somerset and Dorset Family History Society

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020

4	GOVERNANCE COSTS		2020		2019		
					£		
	<i>General fund</i>						
	Independent examiner's costs		375		350		
	Conference, AGM and room hire		-		436		
			<u>375</u>		<u>786</u>		
	<i>Restricted and designated funds</i>		<u>-</u>		<u>-</u>		
			<u>-</u>		<u>-</u>		
5	TANGIBLE FIXED ASSETS						
		Books and journals £	Office equipment £	Fixtures & fittings £	Computers & printers £	Other equipment £	Total £
	COST OR VALUATION:						
	1 January 2020	27,000	1,742	6,797	12,938	4,693	53,170
	Additions	-	-	-	-	-	-
		<u>27,000</u>	<u>1,742</u>	<u>6,797</u>	<u>12,938</u>	<u>4,693</u>	<u>53,170</u>
	31 December 2020	<u>27,000</u>	<u>1,742</u>	<u>6,797</u>	<u>12,938</u>	<u>4,693</u>	<u>53,170</u>
	DEPRECIATION:						
	1 January 2020	3,000	1,422	6,658	12,085	4,693	27,858
	Charge in the year	-	80	46	249	-	375
		<u>3,000</u>	<u>1,502</u>	<u>6,704</u>	<u>12,334</u>	<u>4,693</u>	<u>28,233</u>
	31 December 2020	<u>3,000</u>	<u>1,502</u>	<u>6,704</u>	<u>12,334</u>	<u>4,693</u>	<u>28,233</u>
	NET BOOK VALUE:						
	31 December 2020	<u>24,000</u>	<u>240</u>	<u>93</u>	<u>604</u>	<u>-</u>	<u>24,937</u>
	31 December 2019	<u>24,000</u>	<u>320</u>	<u>139</u>	<u>853</u>	<u>-</u>	<u>25,312</u>

# The Somerset and Dorset Family History Society

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020

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6	STOCKS AND WORK IN PROGRESS	2020 £	2019 £
	Books	4,000	4,000
	Publications	5,000	5,000
		<hr/>	<hr/>
		9,000	9,000
		<hr/> <hr/>	<hr/> <hr/>
7	DEBTORS	2020 £	2019 £
	Due within one year:		
	Sundry debtors	4,865	4,864
	Prepayments	2,004	2,172
		<hr/>	<hr/>
		6,869	7,036
		<hr/> <hr/>	<hr/> <hr/>
8	CREDITORS: Amounts falling due within one year	2020 £	2019 £
	Deferred income	18,441	25,923
	Sundry creditors	938	678
		<hr/>	<hr/>
		19,379	26,601
		<hr/> <hr/>	<hr/> <hr/>

# The Somerset and Dorset Family History Society

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020

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### 9 DESIGNATED AND RESTRICTED FUNDS

#### *Designated funds*

The charity holds the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes

	<i>1 January 2020</i>	<i>Utilised /Realised</i>	<i>Transfers between funds</i>	<i>31 December 2020</i>
David Chant bequest	3,134	-	-	3,134
Gillian Kerr bequest	4,302	(3,959)	-	343
Deidre Powell bequest	1,003	-	-	1,003
Diana Bradley bequest	1,000	-	-	1,000
Contingency fund	42,000	-	-	42,000
	<u>51,439</u>	<u>(3,959)</u>	<u>-</u>	<u>47,480</u>

The bequests reflect legacies received in 2009, 2010 and 2011, which have been allocated to designated reserves pending a decision on what projects these monies are to be put towards.

In 2018 the society received £56,973 from online services. £48,925 of this was a one-off payment in respect of sales of databases and online collections. The trustees transferred £42,000 to a designated contingency fund. These funds are held on the COIF deposit account.

#### *Restricted funds*

The charity holds the following restricted funds which have been restricted to a specific use by the donor.

	<i>1 January 2020</i>	<i>Utilised /Realised</i>	<i>Transfers between funds</i>	<i>31 December 2020</i>
Bill Ridout Archive	218	-	-	218
Yeovil Fund	149	-	-	149
	<u>367</u>	<u>-</u>	<u>-</u>	<u>367</u>

#### Bill Ridout Archive

The purpose of the fund is to enable the charity to defray costs and expenses that are incurred in insuring access to both the paper archive and the computer archive formed by Bill Ridout both in preserving the archive and making it as widely available as practicable to the public at large.

#### Yeovil Fund

At the end of 2017 the Society moved its Headquarters and Research Centre from Sherborne to Yeovil. A donation of £10,000 was received from an individual to help meet the costs of relocation. The costs incurred during the year totalled £nil (2019: £872) and a further £700 was transferred to general funds in 2019 leaving a balance of £149 (2019: £149). The donor has requested that any unspent balance be used to make future additions to the library.

# The Somerset and Dorset Family History Society

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020

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### 10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<i>Fixed Assets</i> £	<i>Net current Assets</i> £	<i>Total 2020</i> £	<i>Total 2019</i> £
Unrestricted general fund	24,937	71,516	96,453	89,674
Designated funds	-	47,480	47,480	51,439
Restricted funds	-	367	367	367
	<u>24,937</u>	<u>119,363</u>	<u>144,300</u>	<u>141,480</u>

### 11 VOLUNTARY HELP

The charity is dependent upon the Trustees who administer the day to day running of the charity. For the purposes of these accounts no value has been attached to this or to any donations in kind.

During the year the trustees received no remuneration from the charity other than the reimbursement of incidental out of pocket expenses (2019 - £nil)

### 12 COMMITMENTS UNDER OPERATING LEASES

	2020 £	2019 £
During the year the charity incurred the following costs under operating leases		
Land & buildings		
Expiring in the second to fifth year	8,500	8,500

A new lease was taken out in December 2017 at an annual rent of £8,500. This lease is for six years with a review after three years. The review was done in November 2020 and the annual rent will continue to be £8,500 for the next three years.