

# 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

	Notes	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

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>54,320</u>	<u>55,797</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>

## 5 TANGIBLE FIXED ASSETS

	Books and journals £	Office equipment £	Fixtures & fittings £	Computers & printers £	Other equipment £	Total £
<b>COST OR VALUATION:</b>						
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>
<b>DEPRECIATION:</b>						
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>
<b>NET BOOK VALUE:</b>						
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/>
7	DEBTORS	2024 £	2023 £
	Due within one year:		
	Sundry debtors and prepayments	2,995	2,997
		<hr/>	<hr/>
		2,995	2,997
		<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/>



# 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.