

EAST OF LONDON FAMILY HISTORY SOCIETY

CHARITY NO.: 1094419

REPORT AND UNAUDITED ACCOUNTS

**for year ended
31 August 2025**

**Shruti Soni FCCA FCIE
Shruti Soni Ltd
117A St Johns Hill
Sevenoaks TN13 3PE**

East of London Family History Society

Status: Charity registration No. 1094419
Constitution adopted on 19th January 2002 as amended by special resolution 23
January 2010 , 22 January 2011, 21 January 2012, 26 January 2019 and 15 April 2023

Working name: East of London Family History Society aka EoLFHS

Trustees: Mr G M Barnes - Chairman
Mrs V Bangs
Mr K Dopson - Treasurer
Mrs M Ford - Vice Chairman
Mr J Harvey
Ms J Seward - Secretary
Mrs S Waine

Address: 88 Gelsthorpe Road
Collier Row
Romford
RM5 2LX

**Independent
Examiner:** Shruti Soni FCCA FCIE
Shruti Soni Ltd
117A St Johns Hill
Sevenoaks TN13 3PE

East of London Family History Society

Trustees' Report for the period ended 31 August 2025

The Trustees have pleasure in presenting their Annual Report and Financial Statements for the year ended 31 August 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the accounts. They comply with the charity's governing document, the Charities Act 2011, and the Accounting and Reporting by Charities: Statement of Recommended Practice ("SORP"), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

Address

The society does not have a permanent address but may be contacted through any of the principal officers.

Objectives and Activities

The Governing document is by a constitution adopted on the 19 January 2002 amended by special resolutions on the 23 January 2010, 22 January 2011, 21 January 2012, 26 January 2019 and 15 April 2023. The charity's objects are to promote and encourage the public and private study of Family History, genealogy, heraldry and local history with particular reference to the Eastern area of Greater London and to promote the preservation, security and accessibility of archival material.

Structure, governance and management

Under the terms of the Constitution the Chairman, General Secretary and Treasurer are the principal officers of the Society. In addition the Society is administered by the Vice Chairman, Membership Secretary plus up to three committee members.

Trustee Training

Takes place during the executive committee meeting.

Public Benefit

In shaping our objectives for the year and planning our activities, the trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and have complied with section 4 of the Charities Act 2011.

Going Concern

The trustees are satisfied that the charity will continue to be a going concern for the foreseeable future.

Related Parties

The charity is a member of The Federation of Family History Societies (FFHS).

Reserves Policy

The charity's policy is to maintain sufficient reserves to cover its operational costs for at least the following 3 months. At the year end, the charity had sufficient reserves to comply with this policy. The level of reserves is kept under close scrutiny by the trustees.

East of London Family History Society

Trustees' Report
for the period ended
31 August 2025

Risk Management

The trustees have examined the major operational, strategic and business risks which the charity faces and confirm that appropriate systems are in place to mitigate the effects of these risks.

Financial Review

The charity received income totaling £30,766 (2024: £17,492) during the period. After expenditure on activities of £18,567 (2024: £16,428) it had a net incoming of £12,199 (2024: £1,064) at the period end. Reserves at year end stood at £76,146 (2024: £63,947).

Statement of Trustees' Responsibilities

The charity trustees, are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgments and accounting estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Board of Trustees on 23-1-2026 and signed on its behalf.

On behalf of the trustees



Name:

KEVIN Dorson

Independent Examiner's Report to the Trustees of East of London Family History Society

I report on the financial statements of the Trust for the year ended 31 August 2025 as set out on pages 5 to 11.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Shruti Soni

Shruti Soni FCCA FCIE

Shruti Soni Ltd • Chartered Certified Accountants
117A St. John's Hill, Sevenoaks TN13 3PE

Date: 16 February 2026

KD88

Treasurer

10th February 2026

East of London Family History Society

Statement of financial activities

for the period ended

31 August 2025


	<u>Note</u>	<u>Unrestricted funds</u>	<u>Total funds 2025</u>	<u>Total funds 2024</u>
		£	£	£
Income from:				
Membership		17,964	17,964	15,859
Charitable activities	2	10,434	10,434	350
Activities for generating funds	3	771	771	836
Investments - interest		1,597	1,597	447
Total incoming resources		<u>30,766</u>	<u>30,766</u>	<u>17,492</u>
Expenditure on:				
Costs of generating funds	4	85	85	292
Charitable activities	5	18,482	18,482	16,136
Total resources expended		<u>18,567</u>	<u>18,567</u>	<u>16,428</u>
Net income / (expenditure) for the year		<u>12,199</u>	<u>12,199</u>	<u>1,064</u>
Net movement in funds		<u>12,199</u>	<u>12,199</u>	<u>1,064</u>
Reconciliation of funds				
Total funds brought forward		63,947	63,947	62,883
Total funds carried forward		<u><u>76,146</u></u>	<u><u>76,146</u></u>	<u><u>63,947</u></u>

East of London Family History Society

Balance sheet
as at
31 August 2025

	<u>Note</u>	<u>2025</u>		<u>2024</u>	
		£	£	£	£
Fixed assets					
Tangible assets	7		1,748		413
Total fixed assets			<u>1,748</u>		<u>413</u>
Current assets					
Debtors	8	128		139	
Stock		1,356		1,329	
Cash at bank and in hand		<u>77,831</u>		<u>66,769</u>	
Total current assets		<u>79,315</u>		<u>68,237</u>	
Creditors: amounts falling due within one year	9	<u>(4,917)</u>		<u>(4,703)</u>	
Net current assets/(liabilities)			74,398		63,534
Total assets less current liabilities			<u>76,146</u>		<u>63,947</u>
Net assets	10a		<u><u>76,146</u></u>		<u><u>63,947</u></u>
The funds of the charity:					
Unrestricted funds:					
General fund		<u>76,146</u>		<u>63,947</u>	
Total unrestricted funds			76,146		63,947
Total charity funds	11a		<u><u>76,146</u></u>		<u><u>63,947</u></u>

These financial statements were approved by the Trustees on 23-01-2026 and signed on its behalf by:


Name :
Trustee

East of London Family History Society

Notes to the accounts
for the period ended
31 August 2025

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(i) 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 2019) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK GAAP.

The charitable company meets the definition of a public benefit entity under FRS 102.

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The financial statements have been prepared under the historical cost convention.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

(ii) Fund accounting

Unrestricted funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for the general purposes of the charity. Funds designated for a particular purpose by the trustees are also unrestricted.

Restricted funds are those funds that must be spent on restricted purposes.

The financial statements include all transactions, assets and liabilities for which the charity is responsible in law

(iii) Incoming resources

Donated services and facilities are included at the value to the charity where this can be quantified.

The value of services provided by volunteers has not been included in these accounts.

Voluntary income and capital sources

- Collections are recognised when received by or on behalf of the charity.
- Planned giving under Gift Aid is recognised only when received.
- Tax recoverable on Gift Aid donations is recognised when the donation is recognised.
- Grants and legacies to the PCC are accounted for as soon as the charity is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the charity is reasonable certain.
- Income from fundraising and similar events is accounted for gross.

(iv) Resources expended

Expenditure is accounted on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

(v) Fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing below £100 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life. The rates used are as follows:

Equipment	33.33%
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East of London Family History Society

Notes to the accounts
for the period ended
31 August 2025

(vi) Stock

Stocks are stated at the lower of cost and net realisable value. In general, cost is determined on a first in first out basis and includes transport and handling costs. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving and defective stocks. Donated items of stock, held for distribution or resale, are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

2 Income from charitable activities

	<u>Unrestricted funds</u>	<u>Total funds 2025</u>	<u>Total funds 2024</u>
	£	£	£
Donations	10,266	10,266	167
FFHS	161	161	146
Recycle4Charity	7	7	37
Total	<u>10,434</u>	<u>10,434</u>	<u>350</u>

All income in 2024 and 2023 was unrestricted

3 Income from activities for generating funds

Society Store Sales	243	243	317
Movement in stock	27	27	-
Branch (Raffle, Tea bar, refreshments etc)	501	501	519
Total	<u>771</u>	<u>771</u>	<u>836</u>

4 Costs of generating funds

Movement in stock	-	-	200
Raffle Expenses	85	85	92
Tea Bar	-	-	-
Total	<u>85</u>	<u>85</u>	<u>292</u>

East of London Family History Society

Notes to the accounts
for the period ended
31 August 2025

5 Charitable activities

	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Fair Entance Fees	20	20	194
Cockney Ancestor	5,712	5,712	5,719
Hall and Storage	4,175	4,175	4,078
Travel	88	88	250
Printing & Stationery	43	43	320
Telephone, Postage and sundries	661	661	746
Insurance	395	395	420
Accountant	960	960	960
AGM 24/25	1,902	1,902	-
AGM 23/24	-	-	808
Project	-	-	215
Depreciation	963	963	238
Bank charges	28	28	-
Speakers	2,236	2,236	1,900
Software	339	339	288
Web Development	900	900	-
Equipments	60	60	-
Total	18,482	18,482	16,136

6 Related party transactions, Trustee remuneration and expenses

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

There are no related party transactions to disclose for 2025 (2024: none).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2024: Enil). No charity trustee received payment for professional or other services supplied to the charity (2024: Enil).

Other than out of pocket expenses for the charity, no expenses were reimbursed to any trustees during the period for their role as trustee.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

7 Tangible fixed assets

	<u>Equipment</u> £	<u>Total</u> £
Cost		
At 1 September 2024	8,504	8,504
Additions	2,299	2,299
Disposals	(7,497)	(7,497)
At 31 August 2025	3,306	3,306
Accumulated depreciation		
At 1 September 2024	8,091	8,091
Charge for the year	964	964
Disposals	(7,497)	(7,497)
At 31 August 2025	1,558	1,558
Net book value		
At 31 August 2025	1,748	1,748
At 1 September 2024	413	413

East of London Family History Society

Notes to the accounts
for the period ended
31 August 2025

8 Debtors

	<u>2025</u>	<u>2024</u>
	£	£
Prepayments	128	139
Total	<u>128</u>	<u>139</u>

9 Creditors: amounts falling due within one year

	<u>2025</u>	<u>2024</u>
	£	£
Deferred Income in subscriptions	4,017	3,803
Accruals	900	900
Total	<u>4,917</u>	<u>4,703</u>

10a Analysis of net assets between funds

	<u>General</u> <u>funds</u>	<u>Designated</u> <u>funds</u>	<u>Restricted</u> <u>funds</u>	<u>Total</u> <u>funds</u>
	£	£	£	£
Tangible fixed assets	1,748	-	-	1,748
Current assets	79,315	-	-	79,315
Current liabilities	(4,917)	-	-	(4,917)
Net assets 31 August 2025	<u>76,146</u>	<u>-</u>	<u>-</u>	<u>76,146</u>

10b Analysis of net assets between funds

	<u>General</u> <u>funds</u>	<u>Designated</u> <u>funds</u>	<u>Restricted</u> <u>funds</u>	<u>Total</u> <u>funds</u>
	£	£	£	£
Tangible fixed assets	413	-	-	413
Current assets	68,237	-	-	68,237
Current liabilities	(4,703)	-	-	(4,703)
Net assets 31 August 2024	<u>63,947</u>	<u>-</u>	<u>-</u>	<u>63,947</u>

East of London Family History Society

Notes to the accounts
for the period ended
31 August 2025

11a Movements in funds

	At 1 September <u>2024</u> £	Incoming <u>resources</u> £	Outgoing <u>resources</u> £	At 31 August <u>2025</u> £
<i>Unrestricted funds</i>				
General fund	63,947	30,766	(18,567)	76,146
Total unrestricted funds	<u>63,947</u>	<u>30,766</u>	<u>(18,567)</u>	<u>76,146</u>
Total funds	<u>63,947</u>	<u>30,766</u>	<u>(18,567)</u>	<u>76,146</u>

11b Movements in funds

	At 1 September <u>2023</u> £	Incoming <u>resources</u> £	Outgoing <u>resources</u> £	At 31 August <u>2024</u> £
<i>Unrestricted funds</i>				
General fund	62,883	17,492	(16,428)	63,947
Total unrestricted funds	<u>62,883</u>	<u>17,492</u>	<u>(16,428)</u>	<u>63,947</u>
Total funds	<u>62,883</u>	<u>17,492</u>	<u>(16,428)</u>	<u>63,947</u>