

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2021
for
Free UK Genealogy CIO

Walker & Co
Chartered Accountants
Belgrave House
15 Belgrave Crescent
Scarborough
North Yorkshire
YO11 1UB

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for the Year Ended 31 December 2021

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Report of the Trustees
for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1167484

Principal address

Westwood House
Westwood
Scarborough
North Yorkshire
YO11 2JD

Trustees

Baroness C G W Gemmingen Von Massenbach

- Resigned 31 December 2021

Mr R B Light

Mr B R T Laurie

Mr D Mayall

Mr G Hart

Mr G Abraini

Mr A Turvey

Dr A Eveleigh

Mrs K Streatfield

Independent examiner

Walker & Co
Chartered Accountants
Belgrave House
15 Belgrave Crescent
Scarborough
North Yorkshire
YO11 1UB

STRUCTURE, GOVERNANCE AND MANAGEMENT

Founding trustee and former Chair, Camilla von Gemmingen stood down at the end of the year and we thank her for all she did in her many years of service:

<https://www.freeukgenealogy.org.uk/news/2022/09/15/camilla-von-massenbach-steps-down-as-free-uk-genealogy-trustee/>

Risks were considered as a standing agenda item. Risks continued to be evaluated and actions recorded in a Risk Register which provides Trustees with live information on risks to the organisation as a systematic part of the governance process. Major risks continued to be access to public records and ongoing financial sustainability, risks in outdated transcription tools and project management of new projects.

In 2021 we began a review of policies to IT and started work on our Whistleblowing policy for volunteers.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our mission is for a more open, more sustainable genealogy.

Our charitable objects are:

- (a) To advance for the public benefit the making of family and wider history records available under open data formats
- (b) To promote education of the general public by the development of open source tools to support community transcription of historical documents
- (c) Subject to the consent of the relevant authority, the provision of databases of information and associated digitised images of records of genealogical or historical significance (including, but not restricted to, the records or indexes to records of Birth, Marriage and Death, Parish Registers, Census Records, Electoral Registers, Directories and Wills) .

Free UK Genealogy CIO runs projects under the names FreeBMD, FreeCEN and FreeREG.

ACHIEVEMENT AND PERFORMANCE

Our forward plan continued to challenge us to be more open, more sustainable including being open about what we do, open about data and source code, open to partnerships, open to volunteers, open to users, open for business, and to support openness in genealogy more widely.

In pursuit of these goals we;

- a) Put in place actions to address the ongoing significant drop in our advertising income, in particular setting up a Fundraising Steering Group to focus on raising income
- b) Continued to add new records to our databases at the same rate as in 2020
- c) Added 10 million records to www.freebmd.org.uk, bringing the total to 376 million
- d) Added 3 million records to www.freecen.org.uk, bringing the total to 43 million
- e) Added 3 million records to www.freereg.org.uk, bringing the total to 53 million
- f) Welcomed 85 additional volunteers
- g) Continued with the development of the new FreeBMD website
- h) Continued the work started during the 48in48.org challenge to advance the transfer of www.freeukgenealogy.org.uk from Craft to WordPress
- i) Continued to develop new systems for transcribing, proofreading and validating censuses, using the new FreeCEN website
- j) Continued to overhaul the documentation provided to technical volunteers, including accessibility guidance in development
- k) Created 17 News posts on our website, including a series on Dating Old Photographs from Fashion
- l) Held our first online conference attended by speakers, our volunteers and members of the genealogy research community
- m) Partnered with the Society of Genealogists and the Federation of Family History Societies to conduct research into the motivations and behaviours of the genealogy community

FreeBMD made great progress in refining the user experience, search functionality and documentation of the new website, currently in preparation for Beta release.

FreeREG being in a stable state meant that our tech volunteers could turn their attention to the behind-the-scenes quality control tools of FreeCEN, modernising them for current and future volunteers.

New technical volunteers were recruited to FreeCEN which enabled validated geographical data structuring. This in turn permitted searching by nearby places, and will enable additional services for users in the coming years.

Although people returned to work from furlough and to volunteering outside of their homes, many of the volunteers we recruited in 2020 remained with us and we had a net growth of 85 transcribers over the year. It is due to these new volunteers, existing volunteers who took on new or additional work, and the staff and Trustees that we managed to

ACHIEVEMENT AND PERFORMANCE

grow the number of records in our websites by almost 16 million in 2021, as well as our many other great achievements.

| Project | Total volunteers at Year end | Net volunteer growth in year | Total records at year end | Records added in year |
|---------|------------------------------|------------------------------|---------------------------|-----------------------|
| FreeBMD | 504 | -20 | 376,528,609 | 9,976,832 |
| FreeCEN | 1,291 | -5 | 43,060,103 | 2,727,940 |
| FreeREG | 968 | +110 | 53,738,957 | 3,033,908 |
| TOTAL | 2,763 | +85 | 473,327,669 | 15,738,680 |

FINANCIAL REVIEW

There was a reduction in income of over 10%. The income from donations was lower than in the previous year, but still £2,000 higher than in 2019. We believe that the increase in 2020 was a one-off increase due to the travel restrictions and other impacts of the COVID pandemic. The income received from MonetizeMore declined substantially in mid-2021, and the Trustees decided to terminate the relationship, which resulted in a modest increase in income in the last quarter of the year. Despite reducing expenditure, the balanced budget set for 2021 was not achieved.

At the end of 2021, the charity held £33,000 in reserves. This is sufficient to cover the costs of reducing staff and commitments to meet a low income (covering transition costs to running Free UK Genealogy as a volunteer-only charity).

Approved by order of the board of trustees on 31 October 2022 and signed on its behalf by:

Mr A Turvey - Trustee

Independent Examiner's Report to the Trustees of
Free UK Genealogy CIO

I report on the accounts for the year ended 31 December 2021, which are set out on pages five to ten.

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 have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

John Richard Flinton
ACA FCCA
Walker & Co
Chartered Accountants
Belgrave House
15 Belgrave Crescent
Scarborough
North Yorkshire
YO11 1UB

31 October 2022

Statement of Financial Activities
for the Year Ended 31 December 2021

| | | 31.12.21 Unrestricted fund £ | 31.12.20 Total funds £ |
|--|-------|---------------------------------------|------------------------------|
| | Notes | | |
| INCOME | | | |
| Incoming resources from generated funds | | | |
| Donation income | | 84,097 | 90,467 |
| Activities for generating funds | 2 | 4,681 | 10,597 |
| Investment income | 3 | <u>219</u> | <u>314</u> |
| Total incoming resources | | 88,997 | 101,378 |
| EXPENDITURE | | | |
| Costs of generating funds | | | |
| Costs of generating voluntary income | | - | - |
| Charitable activities | | 116,920 | 112,067 |
| Governance costs | | 2,434 | 3,310 |
| Other resources expended | | <u>102</u> | <u>105</u> |
| Total resources expended | | 119,456 | 115,482 |
| NET INCOMING/(OUTGOING) RESOURCES | | (30,459) | (14,104) |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | <u>58,005</u> | <u>72,109</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>27,546</u></u> | <u><u>58,005</u></u> |

Free UK Genealogy CIO

Balance Sheet

At 31 December 2021

| | | 31.12.21 Unrestricted fund £ | 31.12.20 Total funds £ |
|--|-------|---------------------------------------|------------------------------|
| FIXED ASSETS | Notes | | |
| Investments | 6 | 10 | 10 |
| CURRENT ASSETS | | | |
| Debtors | 7 | - | - |
| Cash at bank | | <u>33,268</u> | <u>63,035</u> |
| | | 33,268 | 63,035 |
| CREDITORS | | | |
| Amounts falling due within one year | 8 | (5,732) | (5,040) |
| | | <u> </u> | <u> </u> |
| NET CURRENT ASSETS | | <u>27,536</u> | <u>57,995</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 27,546 | 58,005 |
| | | <u> </u> | <u> </u> |
| NET ASSETS | | <u>27,546</u> | <u>58,005</u> |
| FUNDS | 9 | | |
| Unrestricted funds | | <u>27,546</u> | <u>58,005</u> |
| TOTAL FUNDS | | <u>27,546</u> | <u>58,005</u> |

The financial statements were approved by the Board of Trustees on 31 October 2022 and were signed on its behalf by:

Mr A Turvey -Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 December 2021

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. ACTIVITIES FOR GENERATING FUNDS

| | 31.12.21 | 31.12.20 |
|---|--------------|---------------|
| | £ | £ |
| Funds generated through sale of advertising | <u>4,681</u> | <u>10,597</u> |

3. INVESTMENT INCOME

| | 31.12.21 | 31.12.20 |
|---------------------|------------|------------|
| | £ | £ |
| Interest receivable | <u>219</u> | <u>314</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

5. STAFF COSTS

| | 31.12.21 | 31.12.20 |
|-----------------------|---------------|---------------|
| | £ | £ |
| Wages and salaries | 89,498 | 84,147 |
| Social security costs | 7,672 | 7,309 |
| Other pension costs | <u>2,575</u> | <u>2,697</u> |
| | <u>99,745</u> | <u>94,153</u> |

The average monthly number of employees during the year was as follows:

| 31.12.21 | 31.12.20 |
|----------|----------|
| <u>6</u> | <u>6</u> |

No employees received emoluments in excess of £60,000.

6. FIXED ASSET INVESTMENTS

| | Unlisted investments £ |
|--|------------------------------|
| MARKET VALUE | |
| At 1 January 2021 and 31 December 2021 | <u>10</u> |
| NET BOOK VALUE | |
| At 31 December 2021 | <u>10</u> |
| At 31 December 2020 | <u>10</u> |

There were no investment assets outside the UK.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.12.21 | 31.12. |
|---------------|----------|----------|
| | £ | £ |
| Other debtors | <u>-</u> | <u>-</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.12.21 £ | 31.12.20 £ |
|------------------------------|---------------|---------------|
| Taxation and social security | 3,411 | 1,996 |
| Other creditors | <u>1,456</u> | <u>3,044</u> |
| | <u>4,867</u> | <u>5,040</u> |

9. MOVEMENT IN FUNDS

| | At 1.1.21 £ | Net movement in funds £ | At 31.12.21 £ |
|---------------------------|----------------|----------------------------------|------------------|
| Unrestricted funds | | | |
| General fund | 58,005 | (30,459) | 27,546 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>58,005</u> | <u>(30,459)</u> | <u>27,546</u> |

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 88,997 | (119,456) | (30,459) |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>88,997</u> | <u>(119,456)</u> | <u>(30,459)</u> |

Comparatives for movement in funds

| | At 1.1.20 £ | Net movement in funds £ | At 31.12.20 £ |
|---------------------------|----------------|----------------------------------|------------------|
| Unrestricted Funds | | | |
| General fund | 72,109 | (14,104) | 58,005 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>72,109</u> | <u>(14,104)</u> | <u>58,005</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 101,378 | (115,482) | (14,104) |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>101,378</u> | <u>(115,482)</u> | <u>(14,104)</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.1.20 £ | Net movement in funds £ | At 31.12.21 £ |
|---------------------------|----------------|----------------------------------|------------------|
| Unrestricted funds | | | |
| General fund | <u>72,109</u> | <u>(44,563)</u> | <u>27,546</u> |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>72,109</u> | <u>(44,563)</u> | <u>27,546</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | <u>190,375</u> | <u>(234,938)</u> | <u>(44,563)</u> |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>190,375</u> | <u>(234,938)</u> | <u>(44,563)</u> |

Detailed Statement of Financial Activities
for the Year Ended 31 December 2021

| | 31.12.21 £ | 31.12.20 £ |
|--|---------------|---------------|
| INCOME | | |
| Donation income | | |
| Donated general public | 9,016 | 12,126 |
| Donated trading company | <u>75,081</u> | <u>78,341</u> |
| | 84,097 | 90,467 |
| Activities for generating funds | | |
| Funds generated through sale of advertising | 4,681 | 10,597 |
| Investment income | | |
| Interest receivable | <u>219</u> | <u>314</u> |
| Total incoming resources | 88,997 | 101,378 |
| EXPENDITURE | | |
| Costs of generating voluntary income | | |
| Paypal charges | - | - |
| Recharge of wages | <u>-</u> | <u>-</u> |
| | - | - |
| Charitable activities | | |
| Wages | 89,498 | 84,147 |
| Social security | 7,672 | 7,309 |
| Pensions | 2,575 | 2,697 |
| Conference expenses | - | - |
| Postage, packaging and stationery | 35 | 48 |
| Development costs | 10,589 | 9,091 |
| Sysadmin | <u>6,551</u> | <u>8,775</u> |
| | 116,920 | 112,067 |
| Governance costs | | |
| Paybureau fees | 235 | 260 |
| Insurance | 741 | 899 |
| Telephone | 227 | 220 |
| Stationery | 50 | - |
| Travelling and entertainment | - | 210 |
| Sundries | 182 | 35 |
| Accountancy and independent examination fees | <u>999</u> | <u>1,686</u> |
| | 2,434 | 3,310 |
| Support costs | | |

This page does not form part of the statutory financial statements

Free UK Genealogy CIO

Detailed Statement of Financial Activities
for the Year Ended 31 December 2021

| | 31.12.21 £ | 31.12.20 £ |
|---------------------------------|-----------------|-----------------|
| Finance | | |
| Bank charges | <u>102</u> | <u>105</u> |
| Total resources expended | 119,456 | 115,482 |
| | <hr/> | <hr/> |
| Net expenditure | <u>(30,459)</u> | <u>(14,104)</u> |

This page does not form part of the statutory financial statements