

FREE UK GENEALOGY CIO

Independently Examined Financial Statements

31 December 2024

ALEXANDER BURSK LIMITED

Accountants
Parkgates
Bury New Road
Prestwich
Manchester
Lancashire
M25 0JW

FREE UK GENEALOGY CIO

Financial Statements

Year ended 31 December 2024

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FREE UK GENEALOGY CIO

Trustees' Annual Report

Year ended 31 December 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Reference and administrative details

Registered charity name FREE UK GENEALOGY CIO

Charity registration number 1167484

Principal office Parkgates, Bury New Road
Prestwich
Manchester
M25 0JW

The trustees

Mr R B Light	(Resigned 23 March 2024)
Mr D Mayall	
Mr G Hart	
Mr G Abbraini	
Mr A Turvey	
Dr A Eveleigh	
Mr I Clark	(Appointed 27 January 2024)
Mr A Tyerman	(Appointed 27 January 2024)
Ms N Clamp	(Appointed 27 January 2024)

Independent examiner Barry Fine FCA
Parkgates
Bury New Road
Prestwich
Manchester
Lancashire
M25 0JW

Structure, governance and management

Richard Light retired at the end of his term of appointment on 23 March 2024. Three new trustees were appointed to the board: Nuala Clamp, Ian Clark and Alan Tyerman.

Type of governing document: Constitution

How the charity is constituted: Charitable Incorporated Organisation

Trustee selection methods: Appointed and trained by Trustees

FREE UK GENEALOGY CIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Objectives and activities

At Free UK Genealogy, we are committed to making family and wider history records freely accessible to everyone. Our work is driven by three key charitable objectives:

- To advance public access to family and wider history records under open data formats.
- To promote education through the development of open-source tools supporting community transcription.
- To provide free databases of genealogical or historical significance for public use.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing their aims and objectives and in planning their future activities. The charity is a public benefit entity.

Achievements and performance

A Year of Refocus and Renewal

Following a period of consolidation in 2023, 2024 was a year of building upon firm foundations. With our strategy firmly in place, we focused on enhancing our projects, supporting our volunteers, and forging new partnerships that will benefit researchers for years to come.

Expanding and Improving Our Databases

We are delighted to report significant progress across our projects:

- Over **11 million** new records were added across FreeBMD, FreeCEN, and FreeREG totalling over **500 million** records.
- **FreeProbate**, the first new Free UK Genealogy project in over 20 years, commenced as a proof of concept, demonstrating our appetite to explore new areas of genealogical records.
- Our innovative online transcription tool, **FreeComETT**, was launched and has already been adopted by 14% of FreeBMD transcribers.
- We shared FreeBMD data with Cambridge University's "Group for the History of Population & Social Structure (Campop)", helping to establish a model for future collaborations.

This partnership with Campop reflects our shared mission to make historical records freely available and supports both academic research and family historians alike.

FREE UK GENEALOGY CIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Strengthening Governance and Community Support

We also made important progress in strengthening the governance of Free UK Genealogy: **Steering Committees** for FreeBMD, FreeREG, and Technical operations were established, while plans are in place to formalise the FreeCEN committee in 2025. The newly formed committees are already guiding priorities and delivering improvements.

Key priorities have been established for all of the committees as follows:

FreeBMD	FreeREG	Technical
Release of FreeBMD2	Improving the ease of the transcribing experience (e.g. supporting the development of FreeComETT)	Understand our technical ecosystem, in terms of cybersecurity in particular
Migrate volunteer functions to FreeBMD2	Focusing on transcribing records that are most useful to users: increasing the coverage of our transcriptions and source data available to be transcribed	Address key person dependencies
Work with GRO to enhance data (e.g. pre-1911 mothers' maiden names)	Growing and sustaining our community of coordinators & transcribers (for the latter, by improving on-boarding, training and ongoing support for new transcribers e.g. instructional videos)	Support the development of FreeComETT (online transcription tool)
Reduce key person dependency; consider succession planning; document processes & procedures	Better understanding our legal position with regards to intellectual property to facilitate FreeREG's ability to transcribe more records	Support the development of FreeBMD2
Reduce volunteer attrition		Support FreePROBATE's proof of concept, proposal and subsequent development

FREE UK GENEALOGY CIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Risk

In 2024, the Risk Committee initiated a comprehensive review of the charity's Risk Register to align it with our new governance structure. This work included clarifying existing risks, enriching the detail recorded, and simplifying the scoring system to support more effective risk assessment and management. Looking ahead to 2025, the Committee plans to develop a consistent process for reporting and managing risks across the organisation and will support each Steering Committee in taking ownership of the risks relevant to their areas of responsibility.

2024 in numbers

Project	Total active volunteers at Year end ¹	Net volunteer change in year	Total records at year end	Records added in year
FreeBMD	452	-44	398,387,316	6,678,414
FreeCEN	172	+10	50,271,378	1,834,723
FreeREG	332	-4	62,474,257	2,589,628
Other Volunteers	23	+8	-	-
TOTAL	994	-31	511,132,951	11,102,765

Our volunteer community remains the heart of everything we do. In 2024, we saw a continued net reduction in volunteers, but the rate of decline was far lower than in 2023, which is encouraging as we strengthen our recruitment, onboarding, and retention efforts.

For context, in 2023 we added 11.8 million records: a similar level of productivity, even as the projects mature and readily available new data becomes scarcer.

FREE UK GENEALOGY CIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

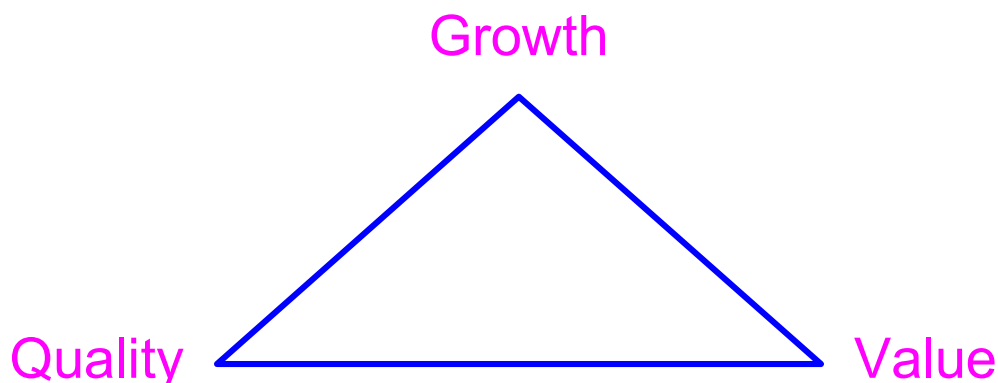
Financial Stability and Fundraising

While we faced some financial challenges this year, overall, we maintained a stable position:

- **Advertising income**, our primary revenue source, was impacted by a data scraping incident that forced us to restrict searches temporarily. Thanks to the efforts of our staff, volunteers, and partners (especially PubLift), the issue has been resolved.
- **Donations remain strong**, representing 24% of total income this year. Despite broader challenges in charitable giving, our supporters continued to contribute generously.
- Our **financial reserves remained steady**, allowing us to continue long-term planning with confidence. On 31st Dec 2024 our net assets were £105,274, of which £6,638 were held in restricted funds, meaning we are comfortably above our reserve threshold of £58,300.

Looking Ahead

- The **Quality, Value, Growth** strategy agreed in 2023 remains our guiding framework. We plan to hold another in-person strategy weekend in Autumn 2025 to evaluate progress and set fresh priorities.
- We remain deeply grateful to our volunteers, staff, trustees, donors, and partners whose continued support makes this work possible



FREE UK GENEALOGY CIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Quality is the basis for our tag line “human transcription”. Good Quality for us means:

- Our transcriptions accurately represent what is written in the transcribed record (“[Type What You See](#)”)
- If there is alternative information that is different - e.g. if it’s thought that the census taker misspelt the name - we seek to include that information as well
- We seek to have effective processes to measure and manage the accuracy of transcriptions
- We seek to understand how the quality of our transcriptions compare to others
- We seek to make transcription as easy and efficient as possible for our volunteers

Value for our users is fundamental to the public benefit in our [charitable objectives](#). Good Value for us means:

- We are committed to [Open Data](#) so our transcriptions are more accessible, more usable, and free to use, forever
- If there is alternative information that is different - e.g. if it’s thought that the census taker misspelt the name - we seek to include that information as well
- We seek to meet [Accessibility Standards](#) for our websites
- We seek to understand what makes our records uniquely useful to our users
- We focus on transcribing records that are the most useful to our users
- We work to improve the way users access our data so they can be most useful

Growth in our record sets is a key way to maximise the benefit we provide. Growth for us means:

- Increasing the number of people using our data
- Increasing the coverage of our transcriptions
- We seek to increase the availability of source records
- We seek to grow our community of volunteers
- We are open to expand the scope of transcriptions, where there is value
- Growth must always be sustainable - financially and operationally

FREE UK GENEALOGY CIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' 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 charity trustees to prepare financial statements for each 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:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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, Charities and Trustees Investments (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), 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' annual report was approved on 24 July 2025 and signed on behalf of the board of trustees by:

Mr A Turvey
Trustee

FREE UK GENEALOGY CIO

Independent Examiner's Report to the Trustees of FREE UK GENEALOGY CIO

Year ended 31 December 2024

I report to the trustees on my examination of the financial statements of FREE UK GENEALOGY CIO ('the charity') for the year ended 31 December 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 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 financial statements do not accord with those records; or
3. the financial statements 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.

Barry Fine FCA
Independent Examiner

Alexander Bursk Ltd
Parkgates
Bury New Road
Prestwich
Manchester
Lancashire
M25 0JW

15 October 2025

FREE UK GENEALOGY CIO

Statement of Financial Activities

Year ended 31 December 2024

		Unrestricted funds	2024 Restricted funds	Total funds	2023 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	109,937	8,790	118,727	129,615
Charitable activities	5	7,134	–	7,134	25,982
Investment income	6	659	–	659	1,389
Total income		<u>117,730</u>	<u>8,790</u>	<u>126,520</u>	<u>156,986</u>
Expenditure					
Expenditure on charitable activities	7,8	113,200	11,344	124,544	124,518
Total expenditure		<u>113,200</u>	<u>11,344</u>	<u>124,544</u>	<u>124,518</u>
Net income and net movement in funds		<u>4,530</u>	<u>(2,554)</u>	<u>1,976</u>	<u>32,468</u>
Reconciliation of funds					
Total funds brought forward		94,106	9,192	103,298	70,830
Total funds carried forward		<u>98,636</u>	<u>6,638</u>	<u>105,274</u>	<u>103,298</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 18 form part of these financial statements.

FREE UK GENEALOGY CIO

Statement of Financial Position

31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Investments	13	10	10
Current assets			
Debtors	14	27,572	121,475
Cash at bank and in hand		86,299	793
		<u>113,871</u>	<u>122,268</u>
Creditors: amounts falling due within one year	15	8,607	18,980
Net current assets		<u>105,264</u>	<u>103,288</u>
Total assets less current liabilities		<u>105,274</u>	<u>103,298</u>
Net assets		<u>105,274</u>	<u>103,298</u>
Funds of the charity			
Restricted funds		6,638	9,192
Unrestricted funds		98,636	94,106
Total charity funds	17	<u>105,274</u>	<u>103,298</u>

These financial statements were approved by the board of trustees and authorised for issue on 24 July 2025, and are signed on behalf of the board by:

Mr A Turvey
Trustee

The notes on pages 9 to 18 form part of these financial statements.

FREE UK GENEALOGY CIO

Notes to the Financial Statements

Year ended 31 December 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Parkgates, Bury New Road, Prestwich, Manchester M25 0JW.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Consolidation

The charity is not required to prepare consolidated accounts in accordance with the Charities Act 2011.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income tax

The charity is exempt from tax on its charitable activities only.

FREE UK GENEALOGY CIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

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.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The contribution made by volunteers is not accounted for as there is no practicable way of measuring this.

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.

Investments

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

FREE UK GENEALOGY CIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

FREE UK GENEALOGY CIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

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.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations from the general public	27,520	8,790	36,310
Donations from the trading company	82,417	—	82,417
	<u>109,937</u>	<u>8,790</u>	<u>118,727</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations from the general public	23,377	9,834	33,211
Donations from the trading company	96,404	—	96,404
	<u>119,781</u>	<u>9,834</u>	<u>129,615</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Recharged expenses	7,134	7,134	17,921	17,921
Services	—	—	3,000	3,000
Funds generated through the sale of advertising	—	—	61	61
Other income	—	—	5,000	5,000
	<u>7,134</u>	<u>7,134</u>	<u>25,982</u>	<u>25,982</u>

FREE UK GENEALOGY CIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

6. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Interest receivable	<u>659</u>	<u>659</u>	<u>1,389</u>	<u>1,389</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	105,422	11,344	116,766
Support costs	<u>7,778</u>	<u>—</u>	<u>7,778</u>
	<u>113,200</u>	<u>11,344</u>	<u>124,544</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	103,897	10,919	114,816
Support costs	<u>9,702</u>	<u>—</u>	<u>9,702</u>
	<u>113,599</u>	<u>10,919</u>	<u>124,518</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024 £	Total fund 2023 £
Charitable activities	116,766	39	116,805	115,125
Governance costs	<u>—</u>	<u>7,739</u>	<u>7,739</u>	<u>9,393</u>
	<u>116,766</u>	<u>7,778</u>	<u>124,544</u>	<u>124,518</u>

FREE UK GENEALOGY CIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

9. Analysis of support costs

	Bank and Paypal charges £	Foreign exchange differences £	Telephone and Dropbox charges £	Legal and other professional fees £	Sundry expenses £	Accountancy and independent examination fees £	Insurance £	Quick Books fees £	Total 2024 £	Total 2023 £
Finance costs	72	(33)	—	—	—	—	—	—	39	309
Governance costs	—	—	96	66	3,505	2,000	855	1,217	7,739	9,393
	<u>72</u>	<u>(33)</u>	<u>96</u>	<u>66</u>	<u>3,505</u>	<u>2,000</u>	<u>855</u>	<u>1,217</u>	<u>7,778</u>	<u>9,702</u>

FREE UK GENEALOGY CIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

10. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>2,000</u>	<u>5,750</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	88,214	83,205
Social security costs	3,080	7,700
Employer contributions to pension plans	<u>1,928</u>	<u>1,845</u>
	<u>93,222</u>	<u>92,750</u>

The average head count of employees during the year was 4 (2023: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

12. Trustee remuneration and expenses

The trustees received no remuneration or other benefits for either the year ended 31 December 2024 or the year ended 31 December 2023.

Expenses of £107 were reimbursed to one trustee during the year ended 31 December 2023. No expenses were reimbursed to trustees during the year ended 31 December 2024.

FREE UK GENEALOGY CIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

13. Investments

	Shares in group undertakings £
Cost or valuation	
At 1 January 2024 and 31 December 2024	10
Impairment	
At 1 January 2024 and 31 December 2024	—
Carrying amount	
At 31 December 2024	10
At 31 December 2023	10

All investments shown above are held at valuation.

14. Debtors

	2024 £	2023 £
Trade debtors	2,082	16,233
Amounts owed by group undertakings	22,468	103,926
Prepayments and accrued income	2,984	1,076
Other debtors	38	240
	<u>27,572</u>	<u>121,475</u>

15. Creditors: amounts falling due within one year

	2024 £	2023 £
Bank loans and overdrafts	—	12,372
Trade creditors	470	487
Amounts owed to group undertakings	7	12
Accruals and deferred income	7,750	5,750
Pension creditor	380	359
	<u>8,607</u>	<u>18,980</u>

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,928 (2023: £1,845).

FREE UK GENEALOGY CIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

17. Analysis of charitable funds

Unrestricted funds

	At 1 January 20 24	Income	Expenditure	At 31 December 2024
	£	£	£	£
General funds	<u>94,106</u>	<u>117,730</u>	<u>(113,200)</u>	<u>98,636</u>

	At 1 January 20 23	Income	Expenditure	At 31 December 2023
	£	£	£	£
General funds	<u>60,552</u>	<u>147,152</u>	<u>(113,598)</u>	<u>94,106</u>

Restricted funds

	At 1 January 20 24	Income	Expenditure	At 31 December 2024
	£	£	£	£
Restricted Fund	<u>9,192</u>	<u>8,790</u>	<u>(11,344)</u>	<u>6,638</u>

	At 1 January 20 23	Income	Expenditure	At 31 December 2023
	£	£	£	£
Restricted Fund	<u>10,277</u>	<u>9,834</u>	<u>(10,919)</u>	<u>9,192</u>

The restricted fund relates to money received via a campaign run in partnership with The Big Give Trust, and is to be spent on website improvement and development.

18. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Investments	10	–	10
Current assets	107,233	6,638	113,871
Creditors less than 1 year	<u>(8,607)</u>	<u>–</u>	<u>(8,607)</u>
Net assets	<u>98,636</u>	<u>6,638</u>	<u>105,274</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Investments	10	–	10
Current assets	113,076	9,192	122,268
Creditors less than 1 year	<u>(18,980)</u>	<u>–</u>	<u>(18,980)</u>
Net assets	<u>94,106</u>	<u>9,192</u>	<u>103,298</u>

FREE UK GENEALOGY CIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

19. Related parties

Donations of £1,588 from the trustees were received during the year, of which £750 was restricted. Donations of £82,417 (2023: £96,407) were receivable during the year from Free UK Genealogy Trading Limited, the charity's wholly owned subsidiary company, and amounts of £7,134 (2023: £17,921) were recharged to the trading company. £7 (2023: £12) was due to the trading company at the balance sheet date, and £22,468 (2023: £103,926) was due from the trading company at the balance sheet date.

The charity owns 100% of the company's issued share capital, all of which are ordinary shares. The company's registered office address is Parkgates, Bury New Road, Prestwich, Manchester M25 0JW. For the year ended 31 December 2024, the company's income was £90,056, and it made neither a profit nor a loss. Its total capital and reserves at 31 December 2024 were £10.

FREE UK GENEALOGY CIO

Management Information

Year ended 31 December 2024

The following pages do not form part of the financial statements.

FREE UK GENEALOGY CIO

Detailed Statement of Financial Activities

Year ended 31 December 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations from the general public	36,310	33,211
Donations from the trading company	82,417	96,404
	<u>118,727</u>	<u>129,615</u>
Charitable activities		
Recharged expenses	7,134	17,921
Services	–	3,000
Funds generated through the sale of advertising	–	61
Other income	–	5,000
	<u>7,134</u>	<u>25,982</u>
Investment income		
Interest receivable	659	1,389
	<u>659</u>	<u>1,389</u>
Total income	<u>126,520</u>	<u>156,986</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	88,214	83,205
Employer's NIC	3,080	7,700
Pension costs	1,928	1,845
Insurance	855	782
QuickBooks fees	1,217	590
Accountancy and independent examination fees	2,000	5,750
Governance costs – legal and other professional fees	66	855
Telephone and Dropbox charges	96	98
Development costs	12,144	12,653
Zikomo	11,400	6,808
Sundries	3,505	1,318
Foreign exchange differences	(33)	262
Bank and Paypal charges	72	47
Conference expenses	–	2,605
	<u>124,544</u>	<u>124,518</u>
Total expenditure	<u>124,544</u>	<u>124,518</u>
Net income	<u>1,976</u>	<u>32,468</u>

FREE UK GENEALOGY CIO

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2024

	2024 £	2023 £
Expenditure on charitable activities		
Charitable activities		
<i>Activities undertaken directly</i>		
Wages and salaries	88,214	83,205
Employer's NIC	3,080	7,700
Pension costs	1,928	1,845
Development costs	12,144	12,653
Zikomo	11,400	6,808
Conference expenses	—	2,605
	<u>116,766</u>	<u>114,816</u>
<i>Support costs</i>		
Bank and Paypal charges	72	47
Foreign exchange differences	(33)	262
	<u>39</u>	<u>309</u>
Governance costs		
Insurance	855	782
QuickBooks fees	1,217	590
Accountancy and independent examination fees	2,000	5,750
Governance costs - legal and other professional fees	66	855
Telephone and Dropbox	96	98
Sundries	3,505	1,318
	<u>7,739</u>	<u>9,393</u>
Expenditure on charitable activities	<u>124,544</u>	<u>124,518</u>

FREE UK GENEALOGY CIO

Independently Examined Financial Statements

31 December 2024

ALEXANDER BURSK LIMITED

Accountants
Parkgates
Bury New Road
Prestwich
Manchester
Lancashire
M25 0JW

FREE UK GENEALOGY CIO

Financial Statements

Year ended 31 December 2024

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Statement of financial position	8
Notes to the financial statements	9

FREE UK GENEALOGY CIO

Trustees' Annual Report

Year ended 31 December 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Reference and administrative details

Registered charity name FREE UK GENEALOGY CIO

Charity registration number 1167484

Principal office Parkgates, Bury New Road
Prestwich
Manchester
M25 0JW

The trustees

Mr R B Light	(Resigned 23 March 2024)
Mr D Mayall	
Mr G Hart	
Mr G Abbraini	
Mr A Turvey	
Dr A Eveleigh	
Mr I Clark	(Appointed 27 January 2024)
Mr A Tyerman	(Appointed 27 January 2024)
Ms N Clamp	(Appointed 27 January 2024)

Independent examiner Barry Fine FCA
Parkgates
Bury New Road
Prestwich
Manchester
Lancashire
M25 0JW

Structure, governance and management

Richard Light retired at the end of his term of appointment on 23 March 2024. Three new trustees were appointed to the board: Nuala Clamp, Ian Clark and Alan Tyerman.

Type of governing document: Constitution

How the charity is constituted: Charitable Incorporated Organisation

Trustee selection methods: Appointed and trained by Trustees

FREE UK GENEALOGY CIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Objectives and activities

At Free UK Genealogy, we are committed to making family and wider history records freely accessible to everyone. Our work is driven by three key charitable objectives:

- To advance public access to family and wider history records under open data formats.
- To promote education through the development of open-source tools supporting community transcription.
- To provide free databases of genealogical or historical significance for public use.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing their aims and objectives and in planning their future activities. The charity is a public benefit entity.

Achievements and performance

A Year of Refocus and Renewal

Following a period of consolidation in 2023, 2024 was a year of building upon firm foundations. With our strategy firmly in place, we focused on enhancing our projects, supporting our volunteers, and forging new partnerships that will benefit researchers for years to come.

Expanding and Improving Our Databases

We are delighted to report significant progress across our projects:

- Over **11 million** new records were added across FreeBMD, FreeCEN, and FreeREG totalling over **500 million** records.
- **FreeProbate**, the first new Free UK Genealogy project in over 20 years, commenced as a proof of concept, demonstrating our appetite to explore new areas of genealogical records.
- Our innovative online transcription tool, **FreeComETT**, was launched and has already been adopted by 14% of FreeBMD transcribers.
- We shared FreeBMD data with Cambridge University's "Group for the History of Population & Social Structure (Campop)", helping to establish a model for future collaborations.

This partnership with Campop reflects our shared mission to make historical records freely available and supports both academic research and family historians alike.

FREE UK GENEALOGY CIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Strengthening Governance and Community Support

We also made important progress in strengthening the governance of Free UK Genealogy: **Steering Committees** for FreeBMD, FreeREG, and Technical operations were established, while plans are in place to formalise the FreeCEN committee in 2025. The newly formed committees are already guiding priorities and delivering improvements.

Key priorities have been established for all of the committees as follows:

FreeBMD	FreeREG	Technical
Release of FreeBMD2	Improving the ease of the transcribing experience (e.g. supporting the development of FreeComETT)	Understand our technical ecosystem, in terms of cybersecurity in particular
Migrate volunteer functions to FreeBMD2	Focusing on transcribing records that are most useful to users: increasing the coverage of our transcriptions and source data available to be transcribed	Address key person dependencies
Work with GRO to enhance data (e.g. pre-1911 mothers' maiden names)	Growing and sustaining our community of coordinators & transcribers (for the latter, by improving on-boarding, training and ongoing support for new transcribers e.g. instructional videos)	Support the development of FreeComETT (online transcription tool)
Reduce key person dependency; consider succession planning; document processes & procedures	Better understanding our legal position with regards to intellectual property to facilitate FreeREG's ability to transcribe more records	Support the development of FreeBMD2
Reduce volunteer attrition		Support FreePROBATE's proof of concept, proposal and subsequent development

FREE UK GENEALOGY CIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Risk

In 2024, the Risk Committee initiated a comprehensive review of the charity's Risk Register to align it with our new governance structure. This work included clarifying existing risks, enriching the detail recorded, and simplifying the scoring system to support more effective risk assessment and management. Looking ahead to 2025, the Committee plans to develop a consistent process for reporting and managing risks across the organisation and will support each Steering Committee in taking ownership of the risks relevant to their areas of responsibility.

2024 in numbers

Project	Total active volunteers at Year end ¹	Net volunteer change in year	Total records at year end	Records added in year
FreeBMD	452	-44	398,387,316	6,678,414
FreeCEN	172	+10	50,271,378	1,834,723
FreeREG	332	-4	62,474,257	2,589,628
Other Volunteers	23	+8	-	-
TOTAL	994	-31	511,132,951	11,102,765

Our volunteer community remains the heart of everything we do. In 2024, we saw a continued net reduction in volunteers, but the rate of decline was far lower than in 2023, which is encouraging as we strengthen our recruitment, onboarding, and retention efforts.

For context, in 2023 we added 11.8 million records: a similar level of productivity, even as the projects mature and readily available new data becomes scarcer.

FREE UK GENEALOGY CIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

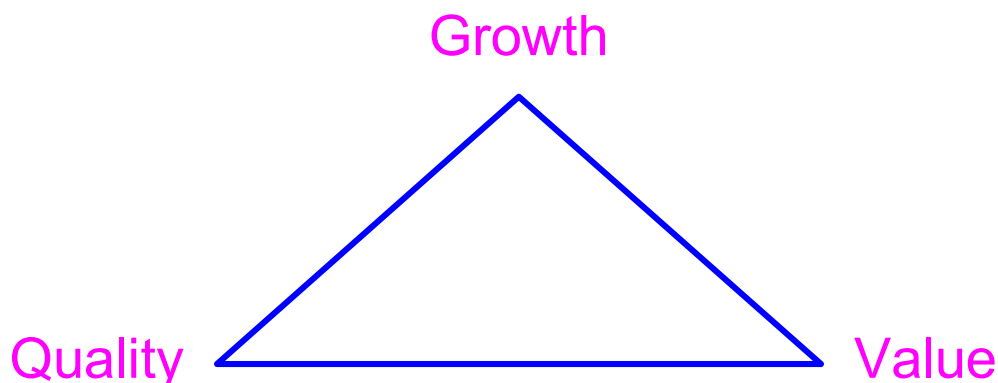
Financial Stability and Fundraising

While we faced some financial challenges this year, overall, we maintained a stable position:

- **Advertising income**, our primary revenue source, was impacted by a data scraping incident that forced us to restrict searches temporarily. Thanks to the efforts of our staff, volunteers, and partners (especially PubLift), the issue has been resolved.
- **Donations remain strong**, representing 24% of total income this year. Despite broader challenges in charitable giving, our supporters continued to contribute generously.
- Our **financial reserves remained steady**, allowing us to continue long-term planning with confidence. On 31st Dec 2024 our net assets were £105,274, of which £6,638 were held in restricted funds, meaning we are comfortably above our reserve threshold of £58,300.

Looking Ahead

- The **Quality, Value, Growth** strategy agreed in 2023 remains our guiding framework. We plan to hold another in-person strategy weekend in Autumn 2025 to evaluate progress and set fresh priorities.
- We remain deeply grateful to our volunteers, staff, trustees, donors, and partners whose continued support makes this work possible



FREE UK GENEALOGY CIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Quality is the basis for our tag line “human transcription”. Good Quality for us means:

- Our transcriptions accurately represent what is written in the transcribed record (“[Type What You See](#)”)
- If there is alternative information that is different - e.g. if it's thought that the census taker misspelt the name - we seek to include that information as well
- We seek to have effective processes to measure and manage the accuracy of transcriptions
- We seek to understand how the quality of our transcriptions compare to others
- We seek to make transcription as easy and efficient as possible for our volunteers

Value for our users is fundamental to the public benefit in our [charitable objectives](#). Good Value for us means:

- We are committed to [Open Data](#) so our transcriptions are more accessible, more usable, and free to use, forever
- If there is alternative information that is different - e.g. if it's thought that the census taker misspelt the name - we seek to include that information as well
- We seek to meet [Accessibility Standards](#) for our websites
- We seek to understand what makes our records uniquely useful to our users
- We focus on transcribing records that are the most useful to our users
- We work to improve the way users access our data so they can be most useful

Growth in our record sets is a key way to maximise the benefit we provide. Growth for us means:

- Increasing the number of people using our data
- Increasing the coverage of our transcriptions
- We seek to increase the availability of source records
- We seek to grow our community of volunteers
- We are open to expand the scope of transcriptions, where there is value
- Growth must always be sustainable - financially and operationally

FREE UK GENEALOGY CIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' 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 charity trustees to prepare financial statements for each 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:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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, Charities and Trustees Investments (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), 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' annual report was approved on 24 July 2025 and signed on behalf of the board of trustees by:

Mr A Turvey
Trustee

FREE UK GENEALOGY CIO

Independent Examiner's Report to the Trustees of FREE UK GENEALOGY CIO

Year ended 31 December 2024

I report to the trustees on my examination of the financial statements of FREE UK GENEALOGY CIO ('the charity') for the year ended 31 December 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 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 financial statements do not accord with those records; or
3. the financial statements 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.

Barry Fine FCA
Independent Examiner

Alexander Bursk Ltd
Parkgates
Bury New Road
Prestwich
Manchester
Lancashire
M25 0JW

15 October 2025

FREE UK GENEALOGY CIO

Statement of Financial Activities

Year ended 31 December 2024

		Unrestricted funds	2024 Restricted funds	Total funds	2023 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	109,937	8,790	118,727	129,615
Charitable activities	5	7,134	–	7,134	25,982
Investment income	6	659	–	659	1,389
Total income		<u>117,730</u>	<u>8,790</u>	<u>126,520</u>	<u>156,986</u>
Expenditure					
Expenditure on charitable activities	7,8	113,200	11,344	124,544	124,518
Total expenditure		<u>113,200</u>	<u>11,344</u>	<u>124,544</u>	<u>124,518</u>
Net income and net movement in funds		<u>4,530</u>	<u>(2,554)</u>	<u>1,976</u>	<u>32,468</u>
Reconciliation of funds					
Total funds brought forward		94,106	9,192	103,298	70,830
Total funds carried forward		<u>98,636</u>	<u>6,638</u>	<u>105,274</u>	<u>103,298</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 18 form part of these financial statements.

FREE UK GENEALOGY CIO

Statement of Financial Position

31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Investments	13	10	10
Current assets			
Debtors	14	27,572	121,475
Cash at bank and in hand		86,299	793
		<u>113,871</u>	<u>122,268</u>
Creditors: amounts falling due within one year	15	8,607	18,980
Net current assets		<u>105,264</u>	<u>103,288</u>
Total assets less current liabilities		<u>105,274</u>	<u>103,298</u>
Net assets		<u>105,274</u>	<u>103,298</u>
Funds of the charity			
Restricted funds		6,638	9,192
Unrestricted funds		98,636	94,106
Total charity funds	17	<u>105,274</u>	<u>103,298</u>

These financial statements were approved by the board of trustees and authorised for issue on 24 July 2025, and are signed on behalf of the board by:

Mr A Turvey
Trustee

The notes on pages 9 to 18 form part of these financial statements.

FREE UK GENEALOGY CIO

Notes to the Financial Statements

Year ended 31 December 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Parkgates, Bury New Road, Prestwich, Manchester M25 0JW.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Consolidation

The charity is not required to prepare consolidated accounts in accordance with the Charities Act 2011.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income tax

The charity is exempt from tax on its charitable activities only.

FREE UK GENEALOGY CIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

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.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The contribution made by volunteers is not accounted for as there is no practicable way of measuring this.

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.

Investments

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

FREE UK GENEALOGY CIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

FREE UK GENEALOGY CIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

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.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations from the general public	27,520	8,790	36,310
Donations from the trading company	82,417	—	82,417
	<u>109,937</u>	<u>8,790</u>	<u>118,727</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations from the general public	23,377	9,834	33,211
Donations from the trading company	96,404	—	96,404
	<u>119,781</u>	<u>9,834</u>	<u>129,615</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Recharged expenses	7,134	7,134	17,921	17,921
Services	—	—	3,000	3,000
Funds generated through the sale of advertising	—	—	61	61
Other income	—	—	5,000	5,000
	<u>7,134</u>	<u>7,134</u>	<u>25,982</u>	<u>25,982</u>

FREE UK GENEALOGY CIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

6. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Interest receivable	<u>659</u>	<u>659</u>	<u>1,389</u>	<u>1,389</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	105,422	11,344	116,766
Support costs	<u>7,778</u>	<u>—</u>	<u>7,778</u>
	<u>113,200</u>	<u>11,344</u>	<u>124,544</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	103,897	10,919	114,816
Support costs	<u>9,702</u>	<u>—</u>	<u>9,702</u>
	<u>113,599</u>	<u>10,919</u>	<u>124,518</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024 £	Total fund 2023 £
Charitable activities	116,766	39	116,805	115,125
Governance costs	<u>—</u>	<u>7,739</u>	<u>7,739</u>	<u>9,393</u>
	<u>116,766</u>	<u>7,778</u>	<u>124,544</u>	<u>124,518</u>

FREE UK GENEALOGY CIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

9. Analysis of support costs

	Bank and Paypal charges £	Foreign exchange differences £	Telephone and Dropbox charges £	Legal and other professional fees £	Sundry expenses £	Accountancy and independent examination fees £	Insurance £	Quick Books fees £	Total 2024 £	Total 2023 £
Finance costs	72	(33)	—	—	—	—	—	—	39	309
Governance costs	—	—	96	66	3,505	2,000	855	1,217	7,739	9,393
	<u>72</u>	<u>(33)</u>	<u>96</u>	<u>66</u>	<u>3,505</u>	<u>2,000</u>	<u>855</u>	<u>1,217</u>	<u>7,778</u>	<u>9,702</u>

FREE UK GENEALOGY CIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

10. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>2,000</u>	<u>5,750</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	88,214	83,205
Social security costs	3,080	7,700
Employer contributions to pension plans	<u>1,928</u>	<u>1,845</u>
	<u>93,222</u>	<u>92,750</u>

The average head count of employees during the year was 4 (2023: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

12. Trustee remuneration and expenses

The trustees received no remuneration or other benefits for either the year ended 31 December 2024 or the year ended 31 December 2023.

Expenses of £107 were reimbursed to one trustee during the year ended 31 December 2023. No expenses were reimbursed to trustees during the year ended 31 December 2024.

FREE UK GENEALOGY CIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

13. Investments

	Shares in group undertakings £
Cost or valuation	
At 1 January 2024 and 31 December 2024	10
Impairment	
At 1 January 2024 and 31 December 2024	—
Carrying amount	
At 31 December 2024	10
At 31 December 2023	10

All investments shown above are held at valuation.

14. Debtors

	2024 £	2023 £
Trade debtors	2,082	16,233
Amounts owed by group undertakings	22,468	103,926
Prepayments and accrued income	2,984	1,076
Other debtors	38	240
	<u>27,572</u>	<u>121,475</u>

15. Creditors: amounts falling due within one year

	2024 £	2023 £
Bank loans and overdrafts	—	12,372
Trade creditors	470	487
Amounts owed to group undertakings	7	12
Accruals and deferred income	7,750	5,750
Pension creditor	380	359
	<u>8,607</u>	<u>18,980</u>

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,928 (2023: £1,845).

FREE UK GENEALOGY CIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

17. Analysis of charitable funds

Unrestricted funds

	At 1 January 20 24	Income	Expenditure	At 31 December 2024
	£	£	£	£
General funds	<u>94,106</u>	<u>117,730</u>	<u>(113,200)</u>	<u>98,636</u>

	At 1 January 20 23	Income	Expenditure	At 31 December 2023
	£	£	£	£
General funds	<u>60,552</u>	<u>147,152</u>	<u>(113,598)</u>	<u>94,106</u>

Restricted funds

	At 1 January 20 24	Income	Expenditure	At 31 December 2024
	£	£	£	£
Restricted Fund	<u>9,192</u>	<u>8,790</u>	<u>(11,344)</u>	<u>6,638</u>

	At 1 January 20 23	Income	Expenditure	At 31 December 2023
	£	£	£	£
Restricted Fund	<u>10,277</u>	<u>9,834</u>	<u>(10,919)</u>	<u>9,192</u>

The restricted fund relates to money received via a campaign run in partnership with The Big Give Trust, and is to be spent on website improvement and development.

18. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Investments	10	–	10
Current assets	107,233	6,638	113,871
Creditors less than 1 year	<u>(8,607)</u>	<u>–</u>	<u>(8,607)</u>
Net assets	<u>98,636</u>	<u>6,638</u>	<u>105,274</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Investments	10	–	10
Current assets	113,076	9,192	122,268
Creditors less than 1 year	<u>(18,980)</u>	<u>–</u>	<u>(18,980)</u>
Net assets	<u>94,106</u>	<u>9,192</u>	<u>103,298</u>

FREE UK GENEALOGY CIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

19. Related parties

Donations of £1,588 from the trustees were received during the year, of which £750 was restricted. Donations of £82,417 (2023: £96,407) were receivable during the year from Free UK Genealogy Trading Limited, the charity's wholly owned subsidiary company, and amounts of £7,134 (2023: £17,921) were recharged to the trading company. £7 (2023: £12) was due to the trading company at the balance sheet date, and £22,468 (2023: £103,926) was due from the trading company at the balance sheet date.

The charity owns 100% of the company's issued share capital, all of which are ordinary shares. The company's registered office address is Parkgates, Bury New Road, Prestwich, Manchester M25 0JW. For the year ended 31 December 2024, the company's income was £90,056, and it made neither a profit nor a loss. Its total capital and reserves at 31 December 2024 were £10.

FREE UK GENEALOGY CIO

Management Information

Year ended 31 December 2024

The following pages do not form part of the financial statements.

FREE UK GENEALOGY CIO

Detailed Statement of Financial Activities

Year ended 31 December 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations from the general public	36,310	33,211
Donations from the trading company	82,417	96,404
	<u>118,727</u>	<u>129,615</u>
Charitable activities		
Recharged expenses	7,134	17,921
Services	–	3,000
Funds generated through the sale of advertising	–	61
Other income	–	5,000
	<u>7,134</u>	<u>25,982</u>
Investment income		
Interest receivable	659	1,389
	<u>659</u>	<u>1,389</u>
Total income	<u>126,520</u>	<u>156,986</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	88,214	83,205
Employer's NIC	3,080	7,700
Pension costs	1,928	1,845
Insurance	855	782
QuickBooks fees	1,217	590
Accountancy and independent examination fees	2,000	5,750
Governance costs – legal and other professional fees	66	855
Telephone and Dropbox charges	96	98
Development costs	12,144	12,653
Zikomo	11,400	6,808
Sundries	3,505	1,318
Foreign exchange differences	(33)	262
Bank and Paypal charges	72	47
Conference expenses	–	2,605
	<u>124,544</u>	<u>124,518</u>
Total expenditure	<u>124,544</u>	<u>124,518</u>
Net income	<u>1,976</u>	<u>32,468</u>

FREE UK GENEALOGY CIO

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2024

	2024 £	2023 £
Expenditure on charitable activities		
Charitable activities		
<i>Activities undertaken directly</i>		
Wages and salaries	88,214	83,205
Employer's NIC	3,080	7,700
Pension costs	1,928	1,845
Development costs	12,144	12,653
Zikomo	11,400	6,808
Conference expenses	—	2,605
	<u>116,766</u>	<u>114,816</u>
<i>Support costs</i>		
Bank and Paypal charges	72	47
Foreign exchange differences	(33)	262
	<u>39</u>	<u>309</u>
Governance costs		
Insurance	855	782
QuickBooks fees	1,217	590
Accountancy and independent examination fees	2,000	5,750
Governance costs - legal and other professional fees	66	855
Telephone and Dropbox	96	98
Sundries	3,505	1,318
	<u>7,739</u>	<u>9,393</u>
Expenditure on charitable activities	<u>124,544</u>	<u>124,518</u>