

Annual Report

& Financial Statements for the year
ended 31 December 2021

SOCIETY OF GENEALOGISTS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Andrew Douglas (appointed on 15 December 2020) Robert George David Gill (appointed on 15 th March 2021) Heather Nowlan Raymond O'Connell (Treasurer) Edward Percival (Chair) Graham Walter (Vice Chair from December 2021) Darris Williams (appointed on 15 th December 2020) Amelia Bennett (Vice Chair, resigned on December 1 st 2021)
Secretary	Dr Wanda Wyporska
Charity number	233701
Company number	00115703
Registered office	(until September 2021) 14 Charterhouse Buildings Goswell Road London EC1M 7BA (from October 2021) Richard Place Dobson Services Limited Ground Floor 1 - 7 Station Road Crawley West Sussex RH10 1HT
Auditor	Richard Place Dobson Services Limited Ground Floor 1 - 7 Station Road Crawley West Sussex RH10 1HT
Bankers	HSBC 74 Goswell Road London EC1V 7DA
Solicitors	Withers LLP 20 Old Bailey London EC4M 7AN

Annual Report and Financial Statements
SOCIETY OF GENEALOGISTS

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SOCIETY OF GENEALOGISTS

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2021

A Message from the Chairman

As ever, I find myself writing about huge change at the Society, but as we end the first half of 2022, I am delighted to say that the direction of change is exciting, positive and showing great results already. We have a lot to look forward to in 2022 and beyond. Yet again, COVID-19 had a huge impact on our abilities to function in person and an added complexity was moving out of Charterhouse Buildings at a far more accelerated speed than we had anticipated. This was thanks largely to staff, casual staff and volunteers, all under the great leadership of Laura Doyle, who served as Interim Chief Executive until September 2021 and continued to advise until the end of the year.

As we left the building, we welcomed our new Chief Executive, Dr Wanda Wyporska, and moved to temporary premises in North London. After an enthusiastic search for new premises, having carried out due diligence, we were disappointed to discover some major issues with our prospective new home and so the search began once more. We expect to be in new premises early in 2023, but the delay has given us the opportunity to forensically analyse our collections, start a huge digitisation programme of our Parish Registers and Monumental Inscriptions, as well as launching the wonderful TreeSearch™ and our online Memorial Cards collection.

None of this would have been possible without the sterling effort of our staff team, fantastic volunteers and my fellow Trustees, all of whom I would like to heartily thank for their hard work. I'd also like to record my appreciation of our members, who have stuck with us, as we undergo this significant transformation of systems, premises and our online offering. It has to be said that we have been able to reach far more members and non-members with our renowned educational programme and calendar of events, including our inaugural youth conference, held with the Family History Federation. This was just one of many significant partnerships the Society is renewing and forging in the history and genealogy communities. Do look out for some more exciting announcements this year and some offers from partners which will enhance your membership.

I want to thank our Trustee Board, which has, once again, given generously of time and expertise, to take what have often been complex decisions. I am delighted to welcome Graham Walter as Vice Chair and we shall soon be opening up our search for new trustees and a new Chair. I am also looking forward to our first hybrid AGM on July 2nd and hope to see many of you there.

There are very exciting times ahead for the Society of Genealogists, as we look to the future with a new strategy for growth, partnership, and the real desire to make our collections more accessible to the genealogy community and all who are interested in family history. We are well on the way to delivering a refreshed organisation which is sustainable and fit for purpose. However, such huge change necessitated extremely difficult decisions and the Society had to make a number of redundancies in 2021.

The sale of the building allowed us to carry out the transformation and we are confident that you will like the wider-ranging results. We are extremely grateful to all those who have left us gifts in their wills or made generous donations. As a membership organisation and a charity, we are reliant upon membership income and the generosity of our donors. Our success is in large part due to your generosity and so my last words are to express my deepest gratitude to all those who have supported us, with time, expertise and donations – we would not be able to carry out such a considerable improvements for the generations to come without you.



Chairman

Date: 27/5/2022

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Society's Articles of Association, the Companies Act 2006 and "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)".

Objectives and Activities / Achievements

Objectives and Aims of the Society

The objectives and aims of the charity are to promote, encourage and foster the study, science and knowledge of genealogy. The Society's principal activities in achieving this aim continue to relate to education:

- maintains the foremost specialist library in the country
- provides a comprehensive programme of lectures, tutorials and courses
- publishes textbooks and indexes of genealogical material
- maintains co-operative relationships with allied organisations
- lobbies government and other relevant organisations on behalf of the genealogical community

The objectives set in 2021 were radically challenged by the continuing impact of COVID19 and the effects of the furlough of the library team, as well as by the closure of service, which made it imperative to try to maintain membership numbers as best we could; provide digital services through education and web interactions; keep our members informed of our endeavours and to devise and implement a strategic plan for the future. Due to ongoing updating and transformation of our systems, the move from Charterhouse Buildings and new leadership, the previous targets for cataloguing and data provision were set aside, although activity continued in these areas where possible, against a backdrop of packing and storing our library and archives. COVID-19 secure measures were introduced for the safety of staff and visitors and the library was configured for a limited number of members to pre-book visits under socially distanced regulations. In anticipation of the potential fall in the Society's income a concerted appeal for donations via the website was instigated along with the general legacy fundraising.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Strategic Overview

Having sold the Society's premises, it was originally intended to lease back the building for two years, in preparation for a more leisurely move. However, after consideration of costs of rent and maintenance etc., it was decided that instead of continuing to lease the building, an investment be made in the transformation of systems and preparation of the collections. The Society gave formal notice, closed the building to visitors from July and in October 2021 left 14 Charterhouse Buildings, which had been its home since 1984. The Society moved into temporary offices at the Resource for London Centre in Holloway Road, North London.

Extensive surveys of members and stakeholders led the Society to instruct agents to search for new premises in London and a potential building was identified. Unfortunately, some way into the due diligence investigations, it proved to be unsuitable. The search began again at the end of the year and it is envisaged that the Society will be in new premises in the first half of 2023. Operational day-to-day priorities for 2021 became dominated by the mammoth task of packing up and preparation of the library, archives, materials in the SoG offsite storage in Braintree, shop and offices to store and for the move. Alongside this, ongoing work with the transformation of new systems and the remote delivery of the Education programme and communications continued. Despite a backlog as a result of the library staff being furloughed in 2020, the sterling work of the staff team maintained a smooth service as membership numbers remained relatively stable and the preparations and packing were completed on time. Deep strategic work was put on hold out of necessity and due to the anticipated arrival of the incoming CEO.

The Board of trustees appointed a new permanent Chief Executive, Dr Wanda Wyporska, who shortly after joining in October, oversaw the second online AGM. This had been postponed to December 1st, but saw one of the highest attendance rates for an AGM.

In 2021 the Society has:

- Continued the transformation review and implementation of new administrative and finance systems
- Established the search for a new building
- Located and moved staff into temporary offices
- Implemented a new membership administration system
- Introduced the new design, content and launch of the www.sog.org.uk website
- Increased the number of, and attendance at, online events and education
- Undertaken an archival and conservation survey of the SoG's manuscript archives and collection in anticipation of packing and removing to storage
- Appointed offsite storage and retrieval partners
- Appointed digitisation partners and commenced a significant digitisation programme
- Prepared and packed the library, multimedia and archive collections, shop and offices for storage and removal
- Continued and developed volunteer archival projects
- Began work on a new platform for the Society's existing digital collections
- Began preparation for the cataloguing, digitisation and digital publication of further library and archive assets for remote access to members.
- Began preparation to digitise significant parts of the library's book collection in order to conserve space for the new building
- Started a review and significant restructure of the staff team
- Continued a skeleton library service up to July and when public access was permitted under COVID regulations
- Established new, and revived, significant external partnerships and out-reach liaison

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Future

The hard work and transformation of systems undertaken in 2021 will place the Society in a far stronger position to face the future. The collections reviews and survey of the library's books, microforms, multimedia and archive manuscript collections will enable decisions to be made about the best use of space and provide a bedrock upon which to improve library services. Work will continue to provide better access to existing digital collections and to create more. Our manuscript archives can be better maintained and prepared for improved access, which our digitisation programme will support.

The Society expects to be in the temporary offices in Holloway Road until the end of 2022, and while there, the management of the storage of the library and collections and the order and retrieval procedures is being fine-tuned in anticipation of the move to a new building. We have also started to welcome volunteers and members back to the library.

A new strategic review, analysing the changing landscape of the industry, our transformation and partnerships, will ensure a more secure financial and operational foundation. The Society will continue its work to ensure the purchase of a new building is achieved and managed successfully, since this is a key part of the growth strategy. Moving to a new building is an exciting prospect and there is much that improved facilities will do to support greater outreach, events, education and partnerships within the genealogy and history communities. The Society intends to provide improved membership opportunities and services and to ensure that it serves all. Work is already under way to promote and work with young genealogists and those of more diverse communities. There are opportunities for the Society to forge new partnerships and funding pathways. The coming year is both challenging and exciting, as 2022 will be a year of consolidation and strategic planning.

Public Benefit

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit. The purpose of the Charity is encapsulated in its objects to promote, encourage and foster the study, science and knowledge of genealogy. One excellent example is the Open Access area which provides a good resource to newcomers in starting their educational journey. By reading this report it will be clear what services the Society offers to ensure all the public can benefit from its services. The membership fees are kept as low as possible and the Society is frequently to be seen at shows, giving talks to local history societies, the broader history community and creating partnerships in kind.

The Treearch™ application is free to use for the first selection of family trees and will form part of the Society's suite of educational materials to be used in schools, colleges and community settings. Once the Society is firmly ensconced in its new premises, the tradition of open days and taster sessions will recommence, as part of our marketing programme.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and Performance

The performance of different departments are highlighted throughout this Annual Report. The Trustees recognise the need to have some Key Performance Indicators to assess whether the Society is achieving its objectives. Given the uncertainty at the start of 2021 and the subsequent change in plans to swiftly move premises, not all of the annual Key Performance Indicators were relevant. The Board of Trustees and the Management Team suspended these 'business as usual' objectives during the transformation period. In their place, the focus was moved to successful achievement of the Transformation Plan within the set budget. Once the Transformation and its consolidation, is complete, new performance indicators will be set, appropriate to the goals of the Society and its new strategy in 2023.

The Library

Due to ongoing COVID restrictions the library remained closed to visitors from November 2020 until May 2021, after which public access was reduced to a maximum of 20 members for pre-booked sessions on Tuesdays and the first Thursday of the month. The library was closed to visitors from July in order to prepare for the move. All items in the library were packed and inventoried in anticipation of the move and the contents of the library and archives transferred to store. The Society is working with Restore, which has provided similar services for other libraries and archives along with their Heritage Storage arm, a remote heritage archiving facility in Oxfordshire that partners with the National Conservation Service to inspect and ensure the books and other collections are mould and pest free and in good condition. Work commenced in ingesting the inventoried information onto the library catalogue and preparing to create an order and retrieval service for future library users and members wishing to use our library collections in a new building.

A considerable number of indexes, databases and digital books were uploaded to SoG Data Online, and, along with new accessions, were reported in the Genealogists' Magazine. As part of the Society's aim to ensure that our library's holdings are better known, the Society's library catalogue was successfully uploaded onto the Library Hub Discover service, part of the Jisc National Bibliographic Database (NBK), the successor to Copac. Library Hub Discover is a union catalogue which hosts the catalogues of various academic and specialist libraries, providing holdings information to researchers nationwide and the listing of the 157,000 items on the catalogue has started to attract academic research interest. This was an achievement led by our Head of Library and Archive Services, Francisca Mkandawire, who we are sorry to say, stepped down in 2022 to take up another role.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Projects

Thanks to the ongoing efforts of staff and volunteers, project work on our digital collections continued. Significantly the scanning, transcription and indexing of the Society's Pedigree Rolls collection continued and in December a prototype of the forthcoming TreeSearch™ was exhibited to members in anticipation of the formal launch at Rootstech 2022. The innovative TreeSearch™ application makes a selection of twenty pedigrees available for free. This is part of the wider ambitious project to digitise the entire collection of over 10,000 physical family trees and pedigrees held by the Society. The application features enhanced navigation and search facilities and has been developed in tandem with Zoompast. The Society was delighted to receive a grant from the Art Fund towards the project and is indebted to the many volunteers who have created the tree images, indexed the trees and linked those index entries with the images. Additionally scanning and indexing of a smaller but unique collection of Memorial Cards was completed and became available online in 2022.

Volunteering

In 2021, the long winter lockdown was a hugely productive period for the Society's home indexing projects – the Great Card Index, the Pedigree Rolls Project, and SoG Data Online indexing (including burials and christenings from parish registers and poll books). During the period of limited opening to members from May through to July, volunteers came onsite and although many were understandably still reluctant to travel to London, there was great support for library staff and enquiry desk coverage. From May, a very hardworking and enthusiastic team of volunteers (some of whom had never volunteered at the Society before) assisted our staff and casual workers with the checking, listing and packing of the library and archive collections. Without this volunteer help, it would have been almost impossible to meet the deadline for the vacation of Charterhouse Buildings. Throughout the year volunteers participated in various aspects of the Transformation programme, including new software testing; research and focus group activities; family histories collection inventory checking; and transcription of the handwritten lists created by library packers.

The SoG Volunteer Community forum was as busy as ever and continues to be a great way to reach and involve volunteers in the Society's work no matter where they live. Home project workers have continued to use the forum to interact and assist one another as they work through their projects and online project resources on the forum continued to grow with volunteer contributions to this knowledge bank. Volunteers have continued to host and co-host our online events programme and assist members with their questions on the SoG Community Hub. Volunteers also served at the Society's virtual booth at the RootsTech virtual conference. The Society recognises and values the cheerful hard work of all the volunteers in 2021 and is extremely grateful to them all for their work which was so important during this year and will continue to be vital in the Society's major transformation plans.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Membership

The 2020 Transformation review recommended the appointment of a new Head of Membership Services and this appointment was made in February 2021 at a time when it was essential to introduce a quick replacement for the SoG's membership system. Economic uncertainty continued into 2021 and along with the closure of the building, the Society predicted an impact on membership numbers. While membership did decline overall, the Society attracted over 500 new members and the final figures stood at 7,109 at the end of 2021, which was considerably better than the worst-case scenario budgeted for as a result of the closures and lack of some services.

Total members as of Dec 2021:

Member UK	5,356
Member Full	370
Member Associate	740
Member Overseas	455
Member 50 Years	150
Honorary/life members	38
TOTAL	7,109

New Members pay £80 for Full Membership and £56 for Associate Membership. Day entry fees remain at £5 for two hours, £10 for four hours and £18 for a day. Associate Members receive 50% discount on the four hour and day rates. Membership fees remained the same for Full Members prior to 19 September, 2017. Part of the strategic review being undertaken is to introduce packages for new members.

Communications

The newly designed SoG e-newsletter was well received during the year and is distributed monthly to anyone who wishes to subscribe. The quarterly *Genealogists' Magazine* for members continues to be published as a paper copy and on PDF via the members' area of the website. The new forum for online volunteers was extensively used throughout the year and plans were set in motion to redesign a new members' area and members' online forum for the new SoG website. The website itself was completely redesigned and refreshed with new content and its first phase of redevelopment was launched in the second half of the year. The Society remains active on social media, on its Facebook Page and promotes its events via Instagram and Pinterest. The Society established #SoGSaturdays and the twitter account @SocGenealogists. Genealogical consultation and advice lines remained in abeyance during 2021 and were revived in 2022. While personal genealogical consultations and telephone enquiries in the library were put on hold, the Society dealt with a marked increase in emailed genealogical enquiries and queries.

Fundraising

As part of the Transformation review, a Grants and Fundraising Manager was appointed and achieved great success, as SoG was one of just 22 organisations to secure a grant from the Art Fund's Reimagine fund. Art Fund, the national charity for art, supports museums, galleries, historic houses, trusts and networks and enable them to develop access, expertise and digital capacity. The Fund awarded the Society £50,000 to fund the Pedigree Rolls Project - 'Reimagining how we work and engage with people'. Grants were also awarded to the Society from the Radcliffe Trust and the National Manuscript Conservation Trust for the conservation and care of the Eyre Roll, one of the largest and most delicate rare rolled pedigrees held in the Society's collection. Our generous members continued to support the Society in 2021 and we would like to thank all who contributed.

The Friends of the Society initiative continued and in 2021 raised £4,686 (down from £9,826 in 2020).

The Society would like to encourage people to make a regular standing order donation of any sum large or small, monthly or annually, with our Fund for the Future programme. Income during 2021 stabilised at £1,238 (2020 £1,238). We were also notified of, and received, a number of very generous legacies and bequests. This is reflected in the accounts.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Education, Lectures, and Courses

In 2021, the Events Department ran a total of 147 online events, with seven longer courses of between 4 and 12 weeks, which proved very popular. Along with regular member orientations about the website and digital collections, a programme of online social events for members included the quarter day socials (Lady Day, Midsummer, Michaelmas and Christmas), which allowed for regular updates on the Transformation, projects, new library databases and web features as well as interaction with the staff and trustees. A series of monthly lunchtime chats brought members together to replicate the free interchange and discussions formerly to be found in the library and common room where a wide range of topics were discussed. A Society of Genealogists online Members Book Club had its inaugural meeting in October to discuss the work of Nathan Dylan Goodwin and hosted the author the following month. A full and very successful programme is underway in 2022 and we have expanded the team. Income increased to £112,737. The Society welcomed some 7,473 attendees, (an increase from the 2020 figure of 6,226) of whom 18% were non-members. The Society also took the decision to elect events and education income for VAT from April 1st, 2022.

External Liaison and Media Coverage

As the genealogy world became more virtual the Society of Genealogists was represented at online genealogy events run by the Family History Federation (the Really Useful Show in November), The Genealogist's Family History Shows (June and September), The Oxfordshire FHS Online Genealogy Fair (October) and the largest virtual event RootsTech Connect (in February 2021 and March 2022). The SoG was a society sponsor for this event with a virtual stand, a sponsored stream of recorded talks given by Society members and the Genealogist. She also gave several online talks for local family historians.

As part of media coverage of the 2021 national census the Society gained coverage in national and local radio, TV and print media, as well as the genealogy and charity trade press, on the census, royal genealogy and the appointment of the new Chief Executive.

The Society's Transformation programme was featured in a feature in Family Tree Magazine. The Society's revamped website was cited in Who Do You Think You Are Magazine's Website to Watch and a team of tutors and speakers from the SoG provided hints and tips for a feature on genealogy courses in the same magazine.

The Society continues partnerships with FindMyPast and FamilySearch to digitise and make available data and collections. The Society remains an Affiliate Library with FamilySearch. While the Irish Genealogical Research Society (IGRS) is currently unable to open its library at the Society, IGRS members continue to support our education programme. The Jewish Genealogical Society has relocated its library to the Jewish Museum in Camden, London. The Society continues to represent and advocate for the genealogy community and liaises with various record societies and archives.

Premises

The sale of Charterhouse Buildings was concluded in 2020 with a two-year leaseback. However, ongoing maintenance costs and expenses, unsatisfactory and cramped general working conditions for staff and volunteers, as well as the detrimental effect of the building on our collections, contributed to the Board's decision that the Society would be unable to continue working in the premises for the next two years. Hence the decision was made to terminate the lease agreement and begin preparations to pack up the library and vacate Charterhouse Buildings after 37 years. As described elsewhere, we are still in the process of finalising a decision on the new premises. We look forward to announcing our new location as soon as possible.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Acknowledgments

Patron

HRH Princess Katarina of Yugoslavia (2013 – April 2022)

President

Patric Dickinson, LVO, MA, FSG (2010 – April 2022)

Vice-Presidents

William Bortrick (2014 – April 2022)

Dr Colin Chapman, FSG (2014 – April 2022)

Miriam Margolyes, OBE (2014- April 2022)

Sir Mervyn Medlycott, FSG (2014 – 2021)

Dan Snow (2014 – April 2022)

The Rt Hon Lord Sudeley, FSA (2014 – April 2022)

After a change in the articles of the Society at the 2021 AGM, the terms of Vice Presidents and the President were reset, in accordance with the new clauses. The Board has nominated Patric Dickinson, Dr Colin Chapman and Miriam Margolyes as President and Vice Presidents respectively, to be voted upon by members at the 2022 AGM in July.

Fellows

The constitution sets a maximum of 100 Fellows and 10 Honorary Fellows. Those put forward for Fellowship must have been members for at least five consecutive years, but those proposed for Honorary Fellowship do not need to be members of the Society at the time of their nomination. Candidates for either honour must be proposed by not fewer than six Fellows and a secret ballot is then held among all the Fellows. Successful nominees must secure a two-thirds majority. In weighing their vote, Fellows must judge whether those proposed for Fellowship have rendered 'distinguished services to the Society or to genealogy' and whether they wish to honour those proposed for Honorary Fellowship for their 'very distinguished services to genealogy'.

As a result of the pandemic and lockdowns, it was decided to postpone the Fellows' meeting and therefore no nominations were put to the Fellows.

It is with sadness that we report that Michael J. Burchall, Eric D. Probert and Sheila A. Rowlands have died since the last report.

Awards

The Board of Trustees is able to recognise the contribution of members, non-members and appropriate organisations through the award of a Certificate of Appreciation. His Royal Highness Prince Michael of Kent has graciously agreed that a special award may be made from time to time bearing his name. In 2021 no awards were made.

Financial review

The policy of the Society is as follows: "[t]he Trustees have forecast the level of free reserves including liquid investments (that is those funds not tied up in fixed assets, designated and restricted funds) the Charity will require to sustain its operations and make appropriate adjustments should there be a material reduction in the Charity's income. The Trustees consider that the most appropriate level of free reserves should be not less than a sum equivalent to six months of the Charity's running costs. It is the Trustees' view that the balance of income and expenditure should be managed to maintain the appropriate level of free reserves."

Risk Statement

The Society recognises that it has a responsibility to manage risks effectively in order to control its assets and liabilities, protect its employees and community against potential losses or against obstacles in the way of achieving its objectives. The Trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that systems or procedures are established in order to manage and minimise those risks. Additionally the risk assessments required to ensure the safety of employees and the public against COVID-19 were regularly reviewed and implemented.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Principal risk identified	Planned response
A continued steady decline in membership (due to the demographics and the uncertainty of the impact of the increased cost of living) combined with increases in operational costs through general inflation are a threat to the long-term sustainability of the Society and the services it offers.	Through the Transformation Programme, Trustees have taken steps to increase the efficiency of the organisation and to reverse the long-term trend in membership and decline in income. The new strategy includes plans to diversify income streams, develop campaigns on legacy giving, individual donations and grant funding.
Lack of a permanent physical home and the restriction on traditional services during the relocation period reduces the effectiveness of the Society and its attractiveness to existing and new members.	Trustees are seeking to confirm a new permanent physical home for the Society in London but in the meanwhile, the Society is based in a temporary office in North London. Staff have put in place arrangements to welcome back members and volunteers in this temporary office while the purchase of new premises is completed. The digitisation programme is intended to enhance online services and access and our education and events programme has hugely expanded to make the Society more accessible to a wider range of members and non-members.
Changing responses to COVID-19 through the emergence of new variants limit the Society's ability to operate and present a challenge to the health and well-being of staff, volunteers and visitors.	The Trustees have taken a precautionary approach to the use of buildings and will continue to do so, by limiting access, providing all appropriate social distancing and hygiene measures, and by enabling more activity to be undertaken remotely, including through online collaboration and the provision of digital tools.
Loss of key staff due to burn out, workload, changing labour market and other reasons.	The Trustees are supporting a review of skills, workloads, and management practices which is underway. This employment review will identify better working practices, and what the organisation needs to support current staff.

Structure, Governance and Management

Constitution & Organisation

Constitution

The Society of Genealogists is a company limited by guarantee and a registered charity governed by its Articles of Association, which were revised and updated, according to good practice, and approved by the members at the AGM in 2021. Charity number 233701. Company number 115703.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

The Board of Trustees

For the purposes of charity law, a Board of Trustees are directors of and administer the charitable company. The Board consists of up to 10 members who receive no emoluments for their service. As set out in the Articles of Association, the Trustees are elected by the charity's members, serving for a term of three years and for a maximum of two successive terms. These Trustees have the power to appoint an honorary treasurer and an honorary solicitor, who ex-officio serve as members of the Board. No honorary solicitor has been appointed for many years. The Trustees also have the power to elect any eligible member of the Society to the Board to fill any casual vacancy arising between one Annual General Meeting and the next; any person so elected shall retire at the AGM next following their election but shall be eligible for re-election. The Trustees serving during the year 2021 and up to the date of this report are listed on page [5].

Committees

The Board of Trustees appoints other committees and working parties as it considers expedient from time to time.

The Society's Governing documents require all Trustees to become a Member once successful in applying for Board membership. By not having to be a member for a requisite time in advance it means individuals with a particular skillset can become a Trustee.

Trustees are recruited through notice in the main instruments of communications with Members i.e. *The Genealogists' Magazine*, the newsletter and the Website and actively approach organisations where skilled people put themselves forward for positions on the Board. We carry out an audit of skillsets when considering any gaps for new applicants. Applicants wishing to put themselves forward are invited for an interview and appropriate checks to ensure they satisfy the criteria of Trustee along with a CV and covering letter. Formal election takes place at the Annual General Meeting where all Members have a right to vote.

The Society requires a good cross section of skills on its board of Trustees to cover all the areas the Charity encompasses. Formal processes ensure there are no major gaps in necessary skillsets and that all Trustees are aware of their responsibilities. This process is consistently under review to ensure it is still adequate for our needs.

To assist ongoing awareness, Trustees receive any updates received from the Charity Commission, etc. Training is continual as needs arise. A Chief Executive Officer is employed by the Trustees to manage the day-to-day activities of the charity.

New Trustees have an induction to familiarise them with the organisation and assess where best they can use their skills to contribute to the governance of the charity.

Staff

Staff during 2021 to the date of this report:

Management Team:

Interim Chief Executive Officer: Laura Doyle (until Oct 2021)

Chief Executive: Dr Wanda Wyporska (from October 2021)

Head of Library Services: Francisca Mkandawire (until May 2022)

Genealogist: Else Churchill

Internal Transformation and Volunteer Manager: Christine Worthington

Head of Membership: Rebecca Gregory (from February 2021)

We would like to thank the following current members of staff:

Emma Jolly, Lori Weinstein, Catherine Hopkins, Virginia Gilman, Elizabeth Little, Eve Dickie, Ruth Willmore, Heather Laine-Webster, and Robbie Allcock.

During 2021, there was a larger than usual turnover of staff, for a number of reasons outlined in this report. We would like to extend our sincere gratitude to the following members of staff who left the organisation in 2021 and the first half of 2022: Francisca Mkandawire, Melanie Skinner, Claire Bullen, Angela Thomson, Jack Sharp, Ahmed Almuterab, Laura Hill, Chris Mappley, Hannah Leathem, Emily Cosaitis, Neil Fludger, and Laura Doyle.

Supplier payment policy

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

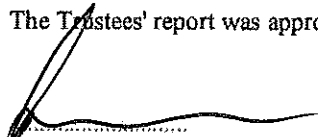
The company's current policy concerning the payment of trade creditors is to:

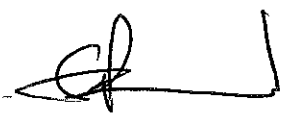
- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.


Andrew Douglas
Trustee


Edward Percival (Chair)
Trustee

Date: 13/7/2022

SOCIETY OF GENEALOGISTS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021



SOCIETY OF GENEALOGISTS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees, who are also the directors of Society of Genealogists for the purpose of company law, 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).

Company Law 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 society and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the society 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 Society and enable them to ensure that the financial statements comply with the Companies Act 2006.

SOCIETY OF GENEALOGISTS

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF SOCIETY OF GENEALOGISTS

Opinion

We have audited the financial statements of Society of Genealogists (the 'Society') for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the society in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Society's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

SOCIETY OF GENEALOGISTS

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF SOCIETY OF GENEALOGISTS

Responsibilities of trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the society for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatements due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud, the audit engagement team made enquiries of management, and those charged with governance, regarding the procedures relating to identifying, evaluating and complying with;

1. laws and regulations and whether they were aware of any instances of non-compliance;
2. detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
3. the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, General Data Protection Regulations, Companies Act, Charities Act 2011, Charities Statement of Recommended Practice and employment law and regulations. We performed audit procedures to detect non-compliance, which may have a material impact on the financial statements. These included reviewing financial statement disclosures and evaluating advice received from external advisors. There were no significant laws and regulations we deemed as having an indirect impact on the financial statements.

SOCIETY OF GENEALOGISTS

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF SOCIETY OF GENEALOGISTS

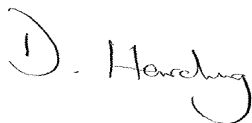
The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the rationale in relation to any significant, unusual transactions and transactions entered into outside of the normal course of business.

The audit team have also identified existence and valuation of books, manuscripts and microfiches as a significant risk. Audit work carried out to address this risk, included but was not limited to, physical existence checks and searching on line for information regarding the value of books held.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's Trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Richard Place Dobson Services Limited
Chartered Accountants
Statutory Auditor

.....19/07/2022.....

Ground Floor
1 - 7 Station Road
Crawley
West Sussex
RH10 1HT

Richard Place Dobson is eligible for appointment as auditor of the society by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

SOCIETY OF GENEALOGISTS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

Current financial year

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes					
<u>Income from:</u>						
Donations and legacies	3	1,968,775	-	-	1,968,775	130,400
Charitable activities	4	475,856	-	13,051	488,907	494,691
Investments	5	836	-	-	836	1,209
Other income	6	31,736	-	-	31,736	3,329,450
Total income		2,477,203	-	13,051	2,490,254	3,955,750
<u>Expenditure on:</u>						
Raising funds	7	4,068	-	-	4,068	4,823
Charitable activities	8	1,284,348	492,094	4,637	1,781,079	705,805
Total resources expended		1,288,416	492,094	4,637	1,785,147	710,628
Net incoming resources before transfers		1,188,787	(492,094)	8,414	705,107	3,245,122
Gross transfers between funds		3,896	(3,896)	-	-	-
Net income for the year/ Net movement in funds		1,192,683	(495,990)	8,414	705,107	3,245,122
Fund balances at 1 January 2021		1,149,598	5,580,742	55,760	6,786,100	3,540,978
Fund balances at 31 December 2021		2,342,281	5,084,752	64,174	7,491,207	6,786,100

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SOCIETY OF GENEALOGISTS

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

Prior financial year

		Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	3	130,400	-	-	130,400
Charitable activities	4	491,878	-	2,813	494,691
Investments	5	1,209	-	-	1,209
Other income	6	3,329,450	-	-	3,329,450
Total income		3,952,937	-	2,813	3,955,750
<u>Expenditure on:</u>					
Raising funds	7	4,823	-	-	4,823
Charitable activities	8	687,234	14,693	3,878	705,805
Total resources expended		692,057	14,693	3,878	710,628
Net incoming resources before transfers		3,260,880	(14,693)	(1,065)	3,245,122
Gross transfers between funds		(2,519,133)	2,519,133	-	-
Net income for the year/ Net movement in funds		741,747	2,504,440	(1,065)	3,245,122
Fund balances at 1 January 2020		407,851	3,076,302	56,825	3,540,978
Fund balances at 31 December 2020		1,149,598	5,580,742	55,760	6,786,100

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SOCIETY OF GENEALOGISTS

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	13	227,016		238,857	
Investments	14	20,000		20,000	
			<u>247,016</u>		<u>258,857</u>
Current assets					
Stocks	15	12,453		16,498	
Debtors	16	1,926,633		331,120	
Cash at bank and in hand		5,599,147		6,335,943	
			<u>7,538,233</u>		<u>6,683,561</u>
Creditors: amounts falling due within one year	17	(294,042)		(156,318)	
Net current assets			<u>7,244,191</u>		<u>6,527,243</u>
Total assets less current liabilities			<u><u>7,491,207</u></u>		<u><u>6,786,100</u></u>
Income funds					
Restricted funds	18	64,174		55,760	
<u>Unrestricted funds</u>					
Designated funds	19	5,084,752		5,580,742	
General unrestricted funds		2,342,281		1,149,598	
			<u>7,427,033</u>		<u>6,730,340</u>
			<u><u>7,491,207</u></u>		<u><u>6,786,100</u></u>

SOCIETY OF GENEALOGISTS

BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2021

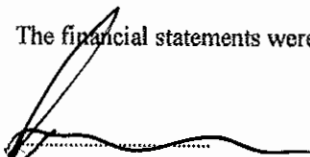
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 17/5/2022



Andrew Douglas
Trustee



Edward Percival (Chair)
Trustee

Company registration number 00115703

SOCIETY OF GENEALOGISTS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash absorbed by operations	25		(727,085)		(191,495)
Investing activities					
Purchase of tangible fixed assets		(10,547)		(12,200)	
Proceeds on disposal of tangible fixed assets		-		6,097,939	
Investment income received		836		1,209	
Net cash (used in)/generated from investing activities			(9,711)		6,086,948
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(736,796)		5,895,453
Cash and cash equivalents at beginning of year			6,335,943		440,490
Cash and cash equivalents at end of year			5,599,147		6,335,943

SOCIETY OF GENEALOGISTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

Society of Genealogists is a private company limited by guarantee incorporated in England and Wales. The registered office is Richard Place Dobson Services Limited, 1-7 Station Road, Crawley, West Sussex, RH10 1HT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Society's governing document, the Companies Act 2006 and "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)". The society is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the society. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Basis of Consolidation

These accounts are for Society of Genealogists and do not include the results of its subsidiary Society of Genealogists Enterprises Limited on the basis that the subsidiary entity has not traded during the year and is to be formally wound up after the year end.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Society has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated Funds are unrestricted funds which have been set aside by the Trustees for particular purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised in the Statement of Financial Activities once the charity has entitlement to receipt and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Donations are accounted for when receivable, so long as they are capable of financial measurement. Legacies are recognised when the Charity has been informed they are to be in receipt of a legacy.

Grants receivable are recognised when there is reasonable assurance of their receipt, whether capital or revenue in nature. Grants are recognised on an accruals basis.

Membership income represents subscriptions for membership of the charity and is recognised in the period to which it relates.

SOCIETY OF GENEALOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Event income represents sponsorship and entrance fees for events and is recognised in the accounts when the event takes place.

Genealogy income represents the sum paid for specific genealogical consultation.

Bookshop, magazine and publications income represents income from sales of genealogy books and the Society of Genealogist's magazine and is recognised on the day the sale takes place.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office and governance costs which support membership, library, event, genealogy and bookshop and publication activities. These costs have been allocated and apportioned to the various charitable activities. A percentage basis has been used to apportion the support costs to the charitable activities. Staff support costs are by time allocation and all other support costs are by space allocation.

1.6 Tangible fixed assets

Tangible fixed assets other than books and manuscripts are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, for items over £250. No depreciation is provided on freehold land or on books, manuscripts, and typescripts, since it is the Society's practice to maintain these in a continual state of sound repair and any depreciation involved would not be material. Provision will be made should any permanent diminution in the value of these documents occur. The charity has chosen to take advantage of the transitional relief available on adoption of FRS102-1A and has elected to include the land and building at its valuation which is its deemed cost for the purposes of these accounts. The rates currently used are as follows:

Fixtures, fittings & computer equipment	20% on books value per annum
Library	50% straight line per annum
Microfilm	10% on book value per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

The investment in the subsidiary is stated at cost less provision for any diminution in value.

1.8 Impairment of fixed assets

At each reporting end date, the Society reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks of publications and other items for sale are stated at the lower of cost and net realisable value, after providing for slow moving items.

SOCIETY OF GENEALOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The Society has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Society's balance sheet when the Society becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts due.

1.12 Taxation

No provision has been made for corporation tax or deferred tax as the charity is a registered charity and is therefore exempt.

1.13 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.14 Retirement benefits

The charity operates a defined contribution scheme. The pension costs charged to the SOFA represent the amount of the contributions payable to the scheme in respect of the accounting period.

1.15 Foreign exchange

Transactions denominated in foreign currencies are recorded at the rate ruling at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. All differences are included in net outgoing resources.

SOCIETY OF GENEALOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

1.16 Irrecoverable VAT

Irrecoverable VAT is included in Resources Expended within administration costs.

2 Critical accounting estimates and judgements

In the application of the Society's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Valuation of the library

The valuation of the books which are included within fixed assets is a material figure in the accounts and is based primarily on the historical cost value that the Society paid a number of years ago. Given that the majority of these items are not available to be purchased on the open market, it has been estimated that their value has not fluctuated since the original cost incurred by the Society. For insurance purposes the library is valued at £2,937,887.

3 Donations and legacies

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Donations and grants	106,775	72,799
Legacies receivable	1,862,000	57,601
	<hr/>	<hr/>
	1,968,775	130,400
	<hr/>	<hr/>

SOCIETY OF GENEALOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

4 Charitable activity income

	Membership income	Library income	Event income	Genealogy income	Bookshop and publications	Total 2021	Total 2020
	2021	2021	2021	2021	2021		
	£	£	£	£	£	£	£
Income from charitable activities	345,324	14,515	112,737	193	16,138	488,907	494,691
	<u>345,324</u>	<u>14,515</u>	<u>112,737</u>	<u>193</u>	<u>16,138</u>	<u>488,907</u>	<u>494,691</u>
Analysis by fund							
Unrestricted funds - general	345,324	1,464	112,737	193	16,138	475,856	491,878
Restricted funds	-	13,051	-	-	-	13,051	2,813
	<u>345,324</u>	<u>14,515</u>	<u>112,737</u>	<u>193</u>	<u>16,138</u>	<u>488,907</u>	<u>494,691</u>

For the year ended 31 December 2020

	Membership income	Library income	Event income	Genealogy income	Bookshop and publications	Total 2020
	£	£	£	£	£	£
Income from charitable activities	362,894	4,604	93,636	6,038	27,519	494,691
	<u>362,894</u>	<u>4,604</u>	<u>93,636</u>	<u>6,038</u>	<u>27,519</u>	<u>494,691</u>
Analysis by fund						
Unrestricted funds - general	362,894	1,791	93,636	6,038	27,519	491,878
Restricted funds	-	2,813	-	-	-	2,813
	<u>362,894</u>	<u>4,604</u>	<u>93,636</u>	<u>6,038</u>	<u>27,519</u>	<u>494,691</u>

SOCIETY OF GENEALOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

5 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Interest receivable	836	1,209

6 Other income

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Net gain on disposal of tangible fixed assets	-	3,265,334
Royalties	29,570	33,346
Other income	2,166	4,118
Furlough income	-	26,652
	<u>31,736</u>	<u>3,329,450</u>

7 Raising funds

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
<u>Fundraising and publicity</u>		
Other fundraising costs	4,068	4,823
	<u>4,068</u>	<u>4,823</u>

SOCIETY OF GENEALOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

8 Charitable activities expenditure

	Membership expenditure 2021 £	Library expenditure 2021 £	Event expenditure 2021 £	Genealogy expenditure 2021 £	Bookshop & publications 2021 £	Transformation costs 2021 £	Total 2021 £	Total 2020 £
Staff costs	53,406	209,807	64,849	-	53,405	-	381,467	327,741
Direct other costs	47,828	221,344	63,277	22,541	53,248	457,104	865,342	95,736
	<u>101,234</u>	<u>431,151</u>	<u>128,126</u>	<u>22,541</u>	<u>106,653</u>	<u>457,104</u>	<u>1,246,809</u>	<u>423,477</u>
Share of support costs (see note 9)	386,881	56,441	13,341	-	56,441	-	513,104	265,973
Share of governance costs (see note 9)	8,255	5,080	5,503	-	2,328	-	21,166	16,355
	<u>496,370</u>	<u>492,672</u>	<u>146,970</u>	<u>22,541</u>	<u>165,422</u>	<u>457,104</u>	<u>1,781,079</u>	<u>705,805</u>
Analysis by fund								
Unrestricted funds - general	496,370	4	146,970	22,541	165,422	-	1,	687,234
Unrestricted funds - designated	-	34,990	-	-	-	457,104	492,094	14,693
Restricted funds	-	4,637	-	-	-	-	4,637	3,878
	<u>496,370</u>	<u>492,672</u>	<u>146,970</u>	<u>22,541</u>	<u>165,422</u>	<u>457,104</u>	<u>1,781,079</u>	<u>705,805</u>

SOCIETY OF GENEALOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

8 Charitable activities expenditure

For the year ended 31 December 2020

	Membership expenditure	Library expenditure	Event expenditure	Genealogy expenditure	Bookshop & publications expenditure	Total 2020
	£	£	£	£	£	£
Staff costs	45,430	180,515	55,949	-	45,847	327,741
Direct other costs	29,293	18,800	20,645	17,276	9,722	95,736
	<u>74,723</u>	<u>199,315</u>	<u>76,594</u>	<u>17,276</u>	<u>55,569</u>	<u>423,477</u>
Share of support costs (see note 9)	104,039	61,057	70,627	-	30,250	265,973
Share of governance costs (see note 9)	6,378	3,925	4,252	-	1,800	16,355
	<u>185,140</u>	<u>264,297</u>	<u>151,473</u>	<u>17,276</u>	<u>87,619</u>	<u>705,805</u>
Analysis by fund						
Unrestricted funds - general	185,140	248,226	151,473	14,776	87,619	687,234
Unrestricted funds - designated	-	14,693	-	-	-	14,693
Restricted funds	-	1,378	-	2,500	-	3,878
	<u>185,140</u>	<u>264,297</u>	<u>151,473</u>	<u>17,276</u>	<u>87,619</u>	<u>705,805</u>

SOCIETY OF GENEALOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

9 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	27,915	-	27,915	30,227	-	30,227
Depreciation	22,388	-	22,388	94,693	-	94,693
Staff training	50	-	50	-	-	-
Irrecoverable vat	108,193	-	108,193	-	-	-
Premises costs	341,802	-	341,802	141,053	-	141,053
Administration costs	12,756	-	12,756	-	-	-
Audit fees	-	10,750	10,750	-	7,950	7,950
Legal and professional	-	4,223	4,223	-	8,405	8,405
Governance costs heading 5	-	6,193	6,193	-	-	-
	<u>513,104</u>	<u>21,166</u>	<u>534,270</u>	<u>265,973</u>	<u>16,355</u>	<u>282,328</u>

All support costs for 2020 and 2021 have been charged to unrestricted funds.

10 Net movement in funds

	2021	2020
	£	£
Net movement in funds is stated after charging/(crediting)		
Fees payable to the company's auditor for the audit of the company's financial statements	10,750	7,950
Depreciation of owned tangible fixed assets	22,388	94,693
Loss/(profit) on disposal of tangible fixed assets	-	(3,265,334)

11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Society during the year, in relation to their duties as Trustees. Payments made to Trustees for other services are shown in note 22.

12 Employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Direct charitable activities	15	14
Governance	1	2
Total	<u>16</u>	<u>16</u>

SOCIETY OF GENEALOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

12 Employees

Employment costs	2021 £	2020 £
Wages and salaries	367,170	317,999
Social security costs	26,724	23,799
Other pension costs	15,488	16,170
	<u>409,382</u>	<u>357,968</u>

Remuneration paid to key management during the year was £122,244 (2020: £135,358)

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2021 Number	2020 Number
70,000 - 80,000	1	-
90,000 - 100,000	-	1
	<u>-</u>	<u>1</u>

13 Tangible fixed assets

	Fixtures, furniture, fittings and computer equipment £	Library £	Microfilm £	Total £
Cost				
At 1 January 2021	610,991	228,242	159,405	998,638
Additions	8,936	1,611	-	10,547
	<u>619,927</u>	<u>229,853</u>	<u>159,405</u>	<u>1,009,185</u>
Depreciation and impairment				
At 1 January 2021	602,876	-	156,905	759,781
Depreciation charged in the year	20,488	-	1,900	22,388
	<u>623,364</u>	<u>-</u>	<u>158,805</u>	<u>782,169</u>
Carrying amount				
At 31 December 2021	<u>(3,437)</u>	<u>229,853</u>	<u>600</u>	<u>227,016</u>
At 31 December 2020	<u>8,115</u>	<u>228,242</u>	<u>2,500</u>	<u>238,857</u>

SOCIETY OF GENEALOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

13 Tangible fixed assets

The valuation of books, manuscripts and typescripts is a 1952 professional valuation amounting to £8,195. Additions since then have been included at cost. The insured value of books, manuscripts, typescripts, microform, plant and machinery, fixtures and fittings is £2,991,210 (2020: £3,203,270).

The majority of fixed assets of the Society are used for direct charitable activities. The assets used for non-charitable activities are of immaterial values and therefore have not been disclosed separately in the financial statements.

14 Fixed asset investments

		Investment in subsidiary
Cost or valuation		
At 1 January 2021 & 31 December 2021		20,000
Carrying amount		
At 31 December 2021		20,000
At 31 December 2020		20,000

	Notes	2021 £	2020 £
Other investments comprise:			
Investments in subsidiaries	24	20,000	20,000

15 Stocks

	2021 £	2020 £
Finished goods and goods for resale	12,453	16,498

16 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	6,262	3,322
Amounts owed by subsidiary undertakings	7,465	14,867
Other debtors	1,892,046	85,910
Building rent deposit	5,637	207,000
Prepayments and accrued income	15,223	20,021
	1,926,633	331,120

SOCIETY OF GENEALOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

17 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Other taxation and social security		3,557	16,155
Deferred income		72,874	90,405
Trade creditors		144,118	35,746
Other creditors		9,406	2,718
Accruals and deferred income		64,087	11,294
		<u>294,042</u>	<u>156,318</u>

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 January 2020	Incoming resources	Resources expended	Balance at 1 January 2021	Incoming resources	Resources expended	Balance at 31 December 2021
	£	£	£	£	£	£	£
Fellows fund	226	-	-	226	-	-	226
Library funds	29,777	2,813	(1,378)	31,212	461	-	31,673
Binding funds	1,372	-	-	1,372	90	-	1,462
Transformation funds	25,450	-	(2,500)	22,950	-	-	22,950
Pedigree Rolls - Art Fund	-	-	-	-	12,500	(4,637)	7,863
	<u>56,825</u>	<u>2,813</u>	<u>(3,878)</u>	<u>55,760</u>	<u>13,051</u>	<u>(4,637)</u>	<u>64,174</u>

The Fellows Fund is to be used by the Fellows for any purpose deemed appropriate.

The Library Funds are to be used specifically for library purchases. The transfer to unrestricted funds represents capital expenditure incurred in the year.

The Binding Funds are to be used towards the cost of binding records.

The Transformation Funds (formally the IT Systems Funds) are to be used towards online data software.

Art Fund awarded the SoG a £50,000 Reimagine Grant for the development of our flagship digital Pedigree Rolls project, launched as TreeSearch™ at Rootstech 2022.

SOCIETY OF GENEALOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

19 Designated funds

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

	Balance at 1 January 2020	Incoming resources	Resources expended	Transfers	Revaluations, gains and losses	Balance at 31 December 2020	Incoming resources	Resources expended	Transfers	Revaluations, gains and losses	Balance at 31 December 2021
Land and Buildings	2,832,605	-	-	(2,832,605)	-	-	-	-	-	-	-
Library Fund (Books, Manuscripts, Microform)	243,697	-	(14,693)	1,738	-	230,742	-	(34,990)	-	-	195,752
Transformation project	-	-	-	1,350,000	-	1,350,000	-	(457,104)	(303,896)*	-	589,000
Relocation fund	-	-	-	4,000,000	-	4,000,000	-	-	300,000	-	4,300,000
	<u>3,076,302</u>	<u>-</u>	<u>(14,693)</u>	<u>2,519,133</u>	<u>-</u>	<u>5,580,742</u>	<u>-</u>	<u>(492,094)</u>	<u>(3,896)</u>	<u>-</u>	<u>5,084,752</u>

The Library fund represents the funds of the charity that are to be used to add to the holdings of the library.

The land and buildings fund represents the funds of the charity that are tied up in the land and the buildings that the charity operates out of. The building was sold during the year.

The Transformation project fund represents monies set aside from the sale of the property to be used in the multi-part transformation of the system and services of the Society. * The total cost to the Society of the Transformation project in the year was £970,104. This represented the direct costs of £457,104 and a loss of income from having to close the library and book shop of £513,000. The anticipated ongoing Transformation project costs for the year ended 31 December 2022 are £589,000. A further £209,104 has been transferred from the general fund to recognise the ongoing costs. These amounts are reflected in the netting off of the transfer amount above.

The Relocation fund represents monies set aside to acquire a new property and related moving costs.

SOCIETY OF GENEALOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

20 Analysis of net assets between funds

	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2021 are represented by:				
Tangible assets	-	227,016	-	227,016
Investments	20,000	-	-	20,000
Current assets/(liabilities)	2,322,281	4,857,736	64,174	7,244,191
	<u>2,342,281</u>	<u>5,084,752</u>	<u>64,174</u>	<u>7,491,207</u>
	Unrestricted funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 December 2020 are represented by:				
Tangible assets	8,115	230,742	-	238,857
Current assets/(liabilities)	1,121,483	5,350,000	55,760	6,527,243
	<u>1,129,598</u>	<u>5,580,742</u>	<u>55,760</u>	<u>6,766,100</u>

21 COVID 19

Since the end of 2019 the world has been affected by the impacts of the global COVID-19 pandemic. This has resulted in disruption to some services, however the Society has moved to online delivery of education and events, which have reached more members and a range of non-members.

The move out of Charterhouse Buildings to a temporary office has enabled us to open to members and volunteers on a smaller scale in 2022. Membership has continued to decline, however, we are investing in digitisation, new premises and are extending our outreach and commercial partnerships. On this basis no adjustments have been made to the accounts for possible impacts from COVID-19.

22 Related party transactions

Prior permission by the Charity Commission has been given for Trustees to receive lecture fees and any author royalties. In 2021 there were £1,291 payments (2020 - £0) made to 2 Trustees (2020 - 0)

During the year there was a transfer made between the Charity and its trading subsidiary. The amount owed to the subsidiary by its charity was £5,167 (2020 owed by the subsidiary: £14,867).

23 Status of the Society

The Society is a company limited by guarantee and does not have a share capital. The liability of members is limited to £2 each.

SOCIETY OF GENEALOGISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

24 Subsidiaries

These financial statements are separate society financial statements for Society of Genealogists.

Details of the society's subsidiaries at 31 December 2021 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Society of Genealogists Enterprises Limited	England	Provision of Genealogy services	Ordinary	100.00	

The aggregate capital and reserves and the result for the year of subsidiaries excluded from consolidation was as follows:

Name of undertaking	Profit/(Loss)	Capital and Reserves
	£	£
Society of Genealogists Enterprises Limited	-	20,000

25	Cash generated from operations	2021	2020
		£	£
	Surplus for the year	705,107	3,245,122
	Adjustments for:		
	Investment income recognised in statement of financial activities	(836)	(1,209)
	Gain on disposal of tangible fixed assets	-	(3,265,334)
	Depreciation and impairment of tangible fixed assets	22,388	94,693
	Movements in working capital:		
	Decrease in stocks	4,045	2,949
	(Increase) in debtors	(1,595,513)	(262,335)
	Increase/(decrease) in creditors	155,255	(2,316)
	(Decrease) in deferred income	(17,531)	(3,065)
	Cash absorbed by operations	(727,085)	(191,495)

26 Analysis of changes in net funds

The Society had no debt during the year.

