

**Society of Genealogists**

# Annual Report & Financial Statements

for the year ended 31 December 2024



**Charity registration number 233701**

**Company registration number 00115703 (England and Wales)**

**SOCIETY OF GENEALOGISTS**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

# SOCIETY OF GENEALOGISTS

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	Graham Walter (Chairman) Heather Nowlan (Vice- Chairman) Raymond O'Connell (Treasurer) David Gill Hayley Hall Sophie Hutcherson (resigned June 2024) Sheila Mercieca (resigned June 2024) Alan Pursell Judith Webb (appointed July 2024) Darris Williams
Secretary	Rebecca Gregory (until July 2024) Philip Spedding (from July 2024)
Charity number	233701
Company number	00115703
Registered office	Unit 2 40 Wharf Road London United Kingdom N1 7GS
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

# SOCIETY OF GENEALOGISTS

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# SOCIETY OF GENEALOGISTS

## CHAIRMAN'S STATEMENT

### *FOR THE YEAR ENDED 31 DECEMBER 2024*

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#### **A Message from the Chair**

It is again my pleasure to report on the accounts for the Society of Genealogists.

2024 has been an important year for the Society; the first full year in its new home and Wharf Road has proved a success. Those who have worked in the space have found it very conducive for research, study and conversation, with most of our visitors coming to use the Research Hub, but we have also held tours, meetings and social events.

Most agree the space looks impressive and it was rightly shortlisted for an award by the Architect's Journal.

From an operational point of view, the Library's retrieval service has been working well but we are always grateful for the feedback we have received on how to adapt things to better meet user needs. A particular delight for those visiting Wharf Rd has been the featured collections on view on the shelves. In 2024 these included our Huguenot resources, the family histories and biographies acquired post-relocation, and armed forces regimental histories.

Certainly a key moment for the Society has been the unveiling of the restored Eyre Roll, which now looks wonderful. We are very grateful to the National Manuscripts Conservation Trust, The Radcliffe Trust and the Leche Trust for their support of this project, without which it could not have happened.

The Events programme continues to be a hugely important part of the Society and we are delighted that so many people find our events of use. Highlights in 2024 included *All About That Place*, ten days during which we released over 150 free, ten-minute talks on YouTube that focused on how to put ancestors into the context of time and place, and *NextGeneration*, a day of talks and discussions led by some of the most interesting genealogists from the next generation. As ever, we are pleased that our longer courses clearly meet a demand, with our C17 Summer School, Stage 1 Skills course and our DNA Summer School all finding an enthusiastic audience.

So much of the work of the Society is only possible because of our team of volunteers, who support us in many different ways: from helping to run events and populating the library shelves and digital resources to rationalising our volume in storage. They are central to our ability to help the genealogical community and we continue to be hugely grateful to each and every one of them.

The introduction of Gold Membership has had an important, positive impact on the Society's finances, with membership and events income combined rising by almost £100,000. However, we are aware that membership numbers are still declining so there is clearly work to do to ensure that all members recognise the value of being a part of society and supporting it either through their membership or by making a donation.

One of the most important sources of philanthropic income are legacies and I would like to record our thanks to all those who so kindly supported the Society through a bequest in their wills; the difference they have made at the Society by doing so is considerable. In particular I would like to acknowledge the very significant support from the late John Rudd.

Finally, I must note that, sadly, my term as a trustee, and as Chair, comes to an end at the 2025 AGM.

I have greatly enjoyed my time on the board of the Society and I would like to take this opportunity to thank my fellow trustees for the care and diligence with which they have undertaken their tasks. I look forward watching with great interest the next steps of this wonderful, august Society.

Graham Walter  
Chair

# SOCIETY OF GENEALOGISTS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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The Trustees present their annual report and financial statements for the year ended 31 December 2024. 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 memorandum and 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 & 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 be:

- maintenance of the foremost specialist library in the country
- the promotion and provision of educational activities, including a comprehensive programme of lectures, tutorials and courses
- publishing of textbooks and indexes of genealogical material
- maintaining of cooperative relationships with allied organisations
- lobbying of government and other relevant organisations on behalf of the genealogical community.

#### Strategic Overview

Having achieved the target of refurbishing and opening the new premises at Wharf Road, 2024 saw the Society settling into its new home and finally welcoming members and readers back into regular use of the library and archives. At the same time, work continued on the collections, bringing even more items back from store for analysis and cataloguing. Central to facilitating both member and staff activity, the order and retrieval process for items in storage worked well.

The education programme continued to thrive with online and in-person events. Notably, the new Gold Membership was launched and was very well received. In July the Society hosted its AGM in its own building for the first time in a number of years, and welcomed Members and Fellows onsite, alongside those joining digitally. The meeting also welcomed the new CEO, Philip Spedding, who joined at the start of July.

#### In 2024 the Society has:

- Appointed a new permanent Chief Executive Officer
- Launched the new Gold Membership package
- Welcomed members and visitors to the Society of Genealogists Research Hub at Wharf Rd.
- Continued work on the new SL Collections+ archive catalogue
- Completed the migration of existing data and collections from the old platform to the new one, SoG Explore
- Added new, hitherto unpublished, Datasets to SoG Explore
- Improved SoG Explore as the new SoG platform for digital collections
- Worked on the tenders for the development and redesign of the SoG Website, Membership and Communications Systems
- Hosted innovative outreach online events
- Hosted physical meetings and groups at the new premises
- Invested and established further external partnerships and outreach liaison

#### Future

Much of the focus of the Society over recent years was inevitably on internal challenges, not least of which was the development of its new home. Once that was successfully opened, the Society had more capacity to focus on the external challenges that will shape future activity and how it can continue to be a much valued part of the genealogical community. With this aim, in 2024 it began a broad strategic review that first looked at the Society's overarching mission and purpose. From that, it identified that the three core pillars of the Society's activity, which can be summarised by the words: **Information, Community and Education**.

Work had already started on developing the Education element through the identification of new goals and the tools needed to achieve them. The next step will be to explore the Information pillar by identifying what information genealogists might be seeking in 5 or 10 years' time and, crucially, how they will seek to access that information. This part of the review will be conducted in the first half of 2025 and we will then move on to the final element, Community, although that is likely that this area will have already been enhanced through the work already happening in Education and Information.

# SOCIETY OF GENEALOGISTS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (continued)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 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. This Report outlines what services the Society offers to ensure as wide a public as possible can benefit from its services. The Society does charge membership fees but these are kept as low as possible and the Society is frequently to be seen engaging with the wider genealogical community at the public at large, giving talks to local history societies, the broader history community and creating partnerships in-kind with other organisations. Alongside this, key elements of what it does online also remain free to use.

Following its charitable objectives of supporting education in the wider genealogical community, the Society again partnered with Society of One-Place Studies, British Association for Local History and Genealogy Stories (along with sponsors The Genealogist, University of Strathclyde, Family Tree Plus and WeAre.XYZ) to host the second (and equally successful) *All About That Place* programme, which created free genealogical talks on YouTube. It also partnered with the Family History Federation to host an event for Young Genealogists that was, again, free to access.

#### Research Hub (Library and Archives.)

The librarian and her team commenced a full review of the Society's inventory of library and archive items held in store. Having better utilised space on the shelves at Wharf Road, they were able to bring in more items for use at the library, freeing up external storage facilities. Items were also brought onsite in response to readers' requests, and featured collections from the library store were retrieved for exhibition use.

To encourage use of the collection, a number of new collection guides were added to the library pages of the website. Talks were also held and videos made focusing on specific collections and treasures from the library and archives, including the Society's extensive probate resources, the Jewish collections, family papers and letters, and Poll Books. These were added to the Gold Members video library and were also used for marketing purposes, being shared on the SoG YouTube channel.

During 2024, the Library noted the accession and processing (by volunteers) of 8 new archive collections of personal research, including a collection of 2,000 inscriptions taken from family bibles and a further dozen small and topographical collections.

Work continued on assessing other acquisitions, both new and old, and adding collection data to the new Collections+ archive catalogue. The final stages of preservation and conservation of the Eyre Roll project were completed, including the construction of a special box to house it within the archives. Digital images of the restored roll were published on the Society's website.

A new archivist and volunteer post was created to lead and support the library volunteers working on indexing and other library and archival projects

#### Volunteer Projects

The Society remains grateful for the tremendous work undertaken by volunteers who work remotely from home and, increasingly, at the Society.

In 2024 volunteers worked on projects ranging from the scanning, transcribing and indexing of Society records to the digitising and indexing of the Society's Roll Pedigrees and the Great Card Index, as well as other archival and library activities. Volunteers sorted new archive accession items, compiled collection lists and reports and contributed towards cataloguing. Across the year, further work was undertaken on the FamilySearch digitisation of the SoG's compiled family histories project, uploading the resulting digital files to cloud storage folders, as well as content extracted from CDs in our collections.

Apart from processing books out of storage to the library shelves, volunteers helped to reduce our storage by checking card indexes to scanned files so any physical copies not required could be disposed. This involved going through boxes of unprocessed and part-processed material from the Clerkenwell library offices. Work also resumed on the project to extract films of digitise FamilySearch records.

The volunteers online forum, along with wikis relating to several aspects of their work, continues to be very active. Volunteers also contribute to the SoG members' forum, answering questions and helping other members.

Finally, volunteers continue to play a crucial role in helping to support the education programme, managing events and providing frontline help and support through the library inquiry counter

# SOCIETY OF GENEALOGISTS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (continued)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### Membership

The new Gold and Standard Membership tiers were launched at the beginning of the year via a phased approach, opening first to existing members, achieving 85% of 2024's target within the first quarter, and then to new members. This resulted in the largest membership acquisition month since at least 2020 (when detailed records started) – although this proved a challenge as much of the back-office administration work supporting the membership remains a manual process. Particular thanks are due to Natalie Pithers and Rebecca Gregory for their work in devising and implementing these important developments in the Society's membership structure.

The Gold Members' Video Library with on-demand access to recorded talks and courses was well received - the library currently contains over 100 talks. Standard members receive access to the Research Hub, online access to digitised records and collections, an online palaeography club, online community socials, brick wall busting sessions, a genealogy book club, and discounts on longer courses. Gold members receive all the benefits available to Standard members, but on top of these, they also receive access to digital copies of the Society's *My Ancestor...* publications, an armed forces advice hour, an ask-the-experts forum, a professional corner, and exclusive interactive workshops. Gold Membership is best suited to those with a wish to improve their research techniques and genealogical skills, gain a better understanding of the historical context of their family tree, and have access to expert support when they need it.

#### Total members as of Dec 2024:

Member Gold	691	(0 in 2023)
Member UK	3,923	(4,494 in 2023)
Member Standard	483	(522 in 2023)
Member Associate	529	(1,017 in 2023)
Member Overseas	318	(372 in 2023)
Member 50 Years	205	(197 in 2023)
Honorary/life members (inc. staff)	55	(52 in 2023)
<b>TOTAL</b>	<b>6,204</b>	<b>(6,654 in 2023)</b>

In 2024, new members paid £85 for Standard Membership (annual) and £150 for Gold Membership (annual) or £15 per month.

#### Projects

Work to improve the new SoG Explore online platform continued throughout the year, looking to deliver much-improved access and search functionality, including the A-Z listing of records sets. This work enabled SoG Explore to give ever greater access to the Society's extensive digital holdings, indexes and data from the library and archives. Migration of data from the existing online Digital Collections to the new platform was almost completed by the end of the year. This, along with new and hitherto unpublished data also being added, meant that by the end of the year nearly 17 million indexed names and one million images could be accessed through SoG Explore.

#### Communications

Given the challenges members had faced managing their Society accounts, as well as the limitations the current software was placing on communications, the Society prepared the way for a new project to improve membership platforms for the coming year.

The SoG YouTube channel continued to be very successful, hosting the recorded videos from the second *All About That Place* online event, as well as information about the SoG collections. Engagement with members on the SoG members' forum, the members' online quarterly socials, lunchtime chats, and virtual café coffee mornings remained popular. The Society's Genealogists Magazine continued to be received by all members either in print or PDF formats. The Society's free e-newsletter, the *Genealogy Gazette*, continues to be popular and ended the year with 14,000 subscribers. The SoG continued various official social media interactions, along with weekly and monthly email events listings, a monthly newsletter and ad hoc announcements.



# SOCIETY OF GENEALOGISTS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (continued)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### Fundraising

Legacies are a hugely important source of long-term income for the Society. With such support, we have been able to grow and develop the Society, sometimes through challenging times, to ensure that it can continue to support genealogists for generations to come.

Through the course of 2024, the Society very gratefully received support from the following bequests; Ralph Anthony Chave, Maurice Coward, Alan Rorie Singlehurst, John Kirk Howard, Brenda Ann Joyce, Keith Abram, Hilary Edith Sharp, Marion Evelyn Colthorpe, John Brain Rodgers and, most generously, John Rudd.

For those who wish to focus their support on developing the Society's holdings and, pre-eminently, the astonishing collections of research that individuals have donated to the Society since its inception, the Society has created the Collection Fund. This restricted fund will support all the needs of the collection, from conservation to archival storage and from cataloguing to digitisation, ensuring the broadest use will be made of these materials by future genealogists. If you would like to know more about the Collection Fund and what it supports, please contact the CEO.

The Society is also very grateful for the significant grants it received to support the conservation of the Eyre Roll. These came from the National Manuscripts Conservation Trust, The Radcliffe Trust and the Leche Trust.

#### External Liaison and Media Coverage

The SoG responded to the Ministry of Justice consultation exercise on the future of the post-1858 probate documents and was gratified to see the outcome – that original documents will not, for the time being, face destruction. Comments were also given to the Law Commission's Review of Burial law and policy.

The Society of Genealogists exhibited with bookstands at Family History Fair at Kempton Park, along with the Society's Census Detectives volunteer team, who also attended other local events. Staff attended the The National Archives workshop on using wills in historical research and met the "Material Culture of Wills 1560-1790" project led by the University of Exeter, which intends to use AI to transcribe and publish a sample of 25,000 PCC wills for historical analysis.

Across the year the Society had an opportunity to visit some local family history groups to talk about the library and collections, with the Genealogist, for example, speaking on Indian Resources at the Society of Genealogists for the Families in British India Conference.

The Society also welcomed the return of several external group visits to our new premises, hosting, amongst others, Archives for London and 50 students from the University of Strathclyde. All gave positive feedback. Students on the Strathclyde postgraduate MA courses also used some of the Society's collections for their dissertations and projects.

The Society was again featured in the *Family Tree* magazine 2024 Handbook and articles were written for the *Who Do You Think You Are?* magazine.

#### Education, Lectures and Courses

The Society's Education programme of talks, courses and visits remained very popular – especially as so many are now free to Gold members. An even larger programme of over 340 events saw some 14,721 attendees (10,810 in 2023), of whom just 8% were non-members. 57% attended live events online and the remainder watched on catch-up or through the Gold on-demand video library. Guest historians who contributed to the programmes included Gillian Williamson, author of *Lodgers, Landlords, and Landladies in Georgian London*, and Jonathan Healey, author of *The Blazing World: A New History of Revolutionary England*. The longer, more intense courses, study weekends and summer schools proved ever popular, and were delivered along with a new DNA Summer School, Creating Family Trees & Pedigrees, Beginning Irish Genealogy and Introduction to Latin courses, as well as the regular Family History Skills courses, Eighteenth Century Summer School and Seventeenth Century Study Weekend.

The Society's partnership with Pharos Tutors continues with the Intermediate and Advanced *Family History Skills and Strategies* distance-learning certificated courses.

#### Premises

With the opening of our Research Hub and Offices in Wharf Road, the Society is settling into its new home. Snagging on Wharf Road went into the final stages, and after due care was taken to ensure everything was completed to the highest possible standard, the building was signed off, to be followed by a required "defects period" to resolve any emerging issues.

The Research Hub's current opening hours are 10.30am-4pm weekly on Wednesdays, Thursdays and Fridays, and on the second and fourth Saturdays of each month.

# **SOCIETY OF GENEALOGISTS**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (continued)**

### **FOR THE YEAR ENDED 31 DECEMBER 2024**

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#### **PATRON:**

#### **PRESIDENT**

Patric Dickinson, LVO, MA, FSG

#### **VICE PRESIDENTS**

Dr Colin Chapman, FSG (re-elected 2022)

Miriam Margolyes OBE (re-elected 2022)

#### **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'.

The first Fellows Meeting for some time was held at the Society prior to the AGM, where Mrs Diana Swinfield was elected Fellow, and the Fellows met again at Christmas. It is with sadness that we report the deaths of Morris Bierbrier FSG, Dr Anthony Joseph FSG, Nicholas Newington Irving FSG, Dr Andrea Tanner and Derek Morris FSG who have all died since the last report, as did former Fellow Iain Swinnerton.

As we go to print, we are very sorry to report the recent death of Chair of the Fellows, Neville Taylor. A full obituary will appear in a forthcoming issue of our Genealogical Magazine. He was a much loved and very important part of the Society and will be sorely missed.

#### **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 and in 2024 no special awards were made.

#### **Financial review**

The policy of the Society is as follows: "the 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." Whereas at 31st December 2024 the balance of free reserves notionally represented less than the target of six months running costs, the designated funds includes over £2 million in Cash Fund investments which can be accessed freely and immediately to meet any liquidity needs.

#### **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 were regularly reviewed and implemented.

# SOCIETY OF GENEALOGISTS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

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### Principle Risks and Mitigation

Lack or hampered ability to generate income. In particular, poor IT systems that act as barriers to converting potential customers, hamper membership retention and inhibit innovation and an agile response to competition and developments in the marketplace	The Board have agreed to invest in the development of new digital and online platforms that will enable the Society to provide a better service to members, enable members to better manage their memberships and strengthen the tools available to communicate with members.
Annual expenditure continues to exceed income. This could be caused by internal challenges, such as a lack of membership growth, and external challenges, such as inflation and the economic environment. Exacerbating this could be poor financial controls.	The Board continues to ensure that tight financial management exists by reviewing financial policies and procedures - the Treasurer undertaking a monthly review of the financial position and the Board reviewing them quarterly. Throughout there is a close adherence to agreed annual or project budgets. The Board also reviewed and approved a 5 year business plan that identified a route through to a break-even budget.
Loss or damage to the Society's records and its archival materials from accidental or deliberate action, particularly cyber hacks, that would result in the loss of unique records, increased recovery costs and a potentially long term drop in service to members.	The Society is undertaking a review of all aspects of its work, particularly online but also including the collection, with a view to identifying risks and establishing a viable route back to effective business operation.

### The Board of Trustees

For the purposes of charity law, the Board of Trustees are directors 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. The usual maximum service without a gap is two successive terms, unless this is waived under Article 6.5. The Chairman, Vice-Chairman and Treasurer are elected by the Trustees from among their number, each for a term of two years, which may be renewed.

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 2024 and up to the date of this report are listed on page 8.

### Committees

The Board of Trustees appoints other committees and working parties as it considers expedient from time to time. Trustees are recruited through notice in the main instruments of communications with Members i.e. The Genealogists' Magazine, the newsletter, the website and via organisations where skilled people put themselves forward for positions on the Board. The Board 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.

# SOCIETY OF GENEALOGISTS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (continued)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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The senior staff during 2024, until the date of this report are:

Joint Chief Executives (interim)	Natalie Pithers and Rebecca Gregory (from Dec 2023 to July 2024)
Chief Executive:	Philip Spedding (from July 2024)
Genealogist:	Else Churchill
Financial Controller:	Moses Lam-Ayiko (to September 2024)
Financial Controller:	Laura Fernie (from September 2024)
Head of Operations & Membership:	Rebecca Gregory
Head of Change & Communications:	Natalie Pithers
Education and Events Manager:	Ruth Willmore
Research Collections Coordinator:	Christine Worthington

The Society would also like to thank it's other members of staff who served during 2024: Alex Bimpeh-Segu, Alexander Andreou, Alice Imperatori, Catherine Hopkins, Edmund Bishop, Emma Jolly, Graham Collett, Heather Laine-Webster, Marisa Henderson, Rachel Stakes, Virginia Gilman and Zoe Sutherland-Rowe.

#### Trustees

The Trustees who served during the year were:

Graham Walter (Chairman)  
Heather Nowlan (Vice Chairman)  
Raymond O'Connell (Treasurer)  
David Gill  
Hayley Hall  
Sophie Hutcherson (retired 2024)  
Sheila Mercieca (retired 2024)  
Alan Pursell  
Judith Webb (appointed 2024)  
Darris Williams

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 particular skillsets can become a Trustee.

Trustees are recruited through notice in the main instruments of communications with members i.e. The Genealogists' Magazine 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 200 word CV. 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 and training is continual as needs arise. New Trustees have an induction to assess the new skill sets being added to the Society. A CEO is employed by the Trustees to manage the day-to-day activities of the charity.

**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**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. Trade creditors of the company at the year-end were equivalent to 14 day's purchases, based on the average daily amount invoiced by suppliers during the year.

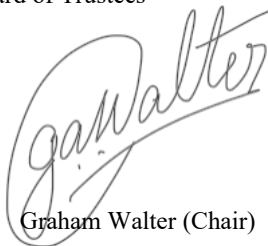
**Disclosure of information to auditor**

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



Raymond O'Connell (Treasurer)  
Trustee



Graham Walter (Chair)  
Trustee

Date: July 2025

# **SOCIETY OF GENEALOGISTS**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2024**

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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; 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. They are also responsible for safeguarding the assets of the Society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# SOCIETY OF GENEALOGISTS

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF SOCIETY OF GENEALOGISTS

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#### ***Opinion***

We have audited the financial statements of Society of Genealogists (the 'society') for the year ended 31 December 2024 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 2024 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**

### **TO THE TRUSTEES OF SOCIETY OF GENEALOGISTS**

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#### ***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**

### **TO THE TRUSTEES OF SOCIETY OF GENEALOGISTS**

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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.

Revenue recognition was also identified as a significant risk, particularly due to the various streams of income that the organisation receives. All material legacies have been assessed and the amount of income recognised in the year has been evaluated. Samples of donations were reviewed and the membership income was also analytically tested. The systems and controls surrounding revenue recognition was also assessed and documented in the year.

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 online 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/auditors-responsibilities>. 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 auditor's 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.

#### **Darren Harding (Senior Statutory Auditor)**

Richard Place Dobson Services Limited  
Chartered Accountants  
Ground Floor  
1-7 Station Road  
Crawley  
West Sussex  
RH10 1HT

# SOCIETY OF GENEALOGISTS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2024

### Current financial year

		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes					
<b><u>Income from:</u></b>						
Donations and legacies	3	68,208	-	3,750	71,958	222,069
Charitable activities	4	560,211	-	-	560,211	485,108
Investments	5	145,386	-	-	145,386	64,566
Other income	6	33,530	-	-	33,530	32,896
<b>Total income</b>		<b>807,335</b>	<b>-</b>	<b>3,750</b>	<b>811,085</b>	<b>804,639</b>
<b><u>Expenditure on:</u></b>						
Raising funds	7	-	-	-	-	-
Charitable activities	8	1,120,610	-	-	1,120,610	1,161,923
<b>Total resources expended</b>		<b>1,120,610</b>	<b>-</b>	<b>-</b>	<b>1,120,610</b>	<b>1,161,923</b>
<b>Net incoming resources before transfers</b>		<b>(313,275)</b>	<b>-</b>	<b>3,750</b>	<b>(309,525)</b>	<b>(357,284)</b>
Gross transfers between funds		(844,499)	844,499	-	-	-
<b>Net income for the year/ Net movement in funds</b>		<b>(1,157,774)</b>	<b>844,499</b>	<b>3,750</b>	<b>(309,525)</b>	<b>(357,284)</b>
Fund balances at 1 January 2024		1,306,763	5,712,151	845,188	7,864,102	8,221,386
<b>Fund balances at 31 December 2024</b>		<b>148,989</b>	<b>6,556,650</b>	<b>848,938</b>	<b>7,554,577</b>	<b>7,864,102</b>

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 2023

### Prior financial year

		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes				
<b><u>Income from:</u></b>					
Donations and legacies	3	125,069	-	97,000	222,069
Charitable activities	4	485,108	-	-	485,108
Investments	5	64,566	-	-	64,566
Other income	6	32,896	-	-	32,896
<b>Total income</b>		<b>707,639</b>	<b>-</b>	<b>97,000</b>	<b>804,639</b>
<b><u>Expenditure on:</u></b>					
Raising funds	7	-	-	-	-
Charitable activities	8	1,000,366	156,556	5,000	1,161,923
<b>Total resources expended</b>		<b>1,000,366</b>	<b>156,566</b>	<b>5,000</b>	<b>1,161,923</b>
<b>Net incoming resources before transfers</b>		<b>(292,728)</b>	<b>(156,556)</b>	<b>92,000</b>	<b>(357,284)</b>
Gross transfers between funds		(2,008,129)	2,008,129	-	-
<b>Net income for the year/ Net movement in funds</b>		<b>(2,300,857)</b>	<b>1,851,573</b>	<b>92,000</b>	<b>(357,284)</b>
Fund balances at 1 January 2023		3,607,620	3,860,578	753,188	8,221,386
<b>Fund balances at 31 December 2023</b>		<b>1,306,763</b>	<b>5,712,151</b>	<b>845,188</b>	<b>7,864,102</b>

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 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	15		3,807,635		3,921,740
			3,807,635		3,921,740
<b>Current assets</b>					
Stocks	16	9,477		4,718	
Debtors	17	1,068,404		1,781,736	
Cash at bank and in hand		20,461		416,698	
Short-term Investment		2,749,015		2,039,040	
		3,847,357		4,242,192	
<b>Creditors: amounts falling due within one year</b>	18	(100,415)		(299,830)	
Net current assets			3,746,942		3,942,362
<b>Total assets less current liabilities</b>			7,554,577		7,864,102
<b>Income funds</b>					
Restricted funds	19		848,938		845,188
<u>Unrestricted funds</u>					
Designated funds	20	6,556,650		5,712,151	
General unrestricted funds		148,989		1,306,763	
			6,705,639		7,018,914
			7,554,577		7,864,102

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 2024, 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 July 2025

.....  
Raymond O'Connell (Treasurer)  
**Trustee**

.....  
Graham Walter (Chair)  
**Trustee**

Company registration number 00115703

# SOCIETY OF GENEALOGISTS

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

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	Notes	2024	2023
		£	£
<b>Cash flows from operating activities</b>			
Cash absorbed by operations	25	171,324	1,263,312
<b>Investing activities</b>			
Purchase of tangible fixed assets		(2,972)	(723,276)
Proceeds from disposal of tangible fixed assets		-	-
Proceeds from disposal of subsidiaries		-	-
Investment income received		145,386	64,566
<b>Net cash used in investing activities</b>		142,414	(658,710)
<b>Net cash used in financing activities</b>		-	-
<b>Net increase in cash and cash equivalents</b>		313,738	604,602
Cash and cash equivalents at beginning of year		2,455,738	1,851,136
<b>Cash and cash equivalents at end of year</b>		2,769,476	2,455,738

# **SOCIETY OF GENEALOGISTS**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31 DECEMBER 2024**

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#### **1 Accounting policies**

##### **Charity information**

Society of Genealogists is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 2, 40 Wharf Road London N1 7GS.

#### **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.

#### **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 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 gross when receivable, so long as they are capable of financial measurement, recognises legacies when they have been informed they are to be in receipt of a legacy. This represents a change in accounting policy, as in previous years legacies were only recognised when there was adequate certainty and reliability of their value and could be accurately measured.

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 in which it received.

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

Genealogy income represents sum paid for specific genealogical consultation is recognised in the accounts when the consultation takes place.

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

**SOCIETY OF GENEALOGISTS**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**1. Accounting policies (continued)**

**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 leasehold 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 have 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:

Leasehold land and buildings	2% straight line per annum where residual value exceeds cost there will be no depreciation
Fixtures, fittings & computer equipment	20% on books value 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 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).

**1.8 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.

**1.9 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.

# SOCIETY OF GENEALOGISTS

## NOTES TO THE FINANCIAL STATEMENTS (continued)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 1. Accounting policies (continued)

##### 1.10 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.

##### 1.11 Taxation

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

##### 1.12 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.

##### 1.13 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.

##### 1.14 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.

##### 1.15 Irrecoverable VAT

Irrecoverable VAT is included in Resources Expended within administration costs.



# SOCIETY OF GENEALOGISTS

## NOTES TO THE FINANCIAL STATEMENTS (continued)

### FOR THE YEAR ENDED 31 DECEMBER 2024

**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 £3,495,030.

**3 Donations and legacies**

	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £	Total funds 2023 £
Donations and grants	13,270	3,750	17,020	29,112
Legacies receivable	54,938	-	54,938	192,957
	<u>68,208</u>	<u>3,750</u>	<u>71,958</u>	<u>222,069</u>

# SOCIETY OF GENEALOGISTS

## NOTES TO THE FINANCIAL STATEMENTS (continued)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 4 Charitable activity income

	Membership Income	Library income	Event income	Genealogy income	Bookshop and publications	Total	Total
	2024	2024	2024	2024	2024	2024	2023
	£	£	£	£	£	£	£
Income from charitable activities	445,088	6,985	99,237	1,082	7,819	560,211	485,108
Analysis by fund							
Unrestricted funds - general	445,088	6,985	99,237	1,082	7,819	560,211	485,108
Restricted funds	-	-	-	-	-	-	-
	445,088	6,985	99,237	1,082	7,819	560,211	485,108

#### For the year ended 31 December 2023

	Membership income	Library income	Event income	Genealogy income	Bookshop and publications	Total 2023
	£	£	£	£	£	£
Income from charitable activities	333,898	14,058	128,018	177	8,957	485,108
Analysis by fund						
Unrestricted funds - general	333,898	14,058	128,018	177	8,957	485,108
Restricted funds	-	-	-	-	-	-
	333,898	14,058	128,018	177	8,957	485,108

# SOCIETY OF GENEALOGISTS

## NOTES TO THE FINANCIAL STATEMENTS (continued)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 5 Investments

	<b>Unrestricted funds general 2024 £</b>	<b>Unrestricted funds general 2023 £</b>
Interest receivable	<u>145,386</u>	<u>64,566</u>

#### 6 Other income

	<b>Unrestricted funds general 2024 £</b>	<b>Unrestricted funds general 2023 £</b>
Royalties	32,767	32,803
Other income	763	93
	<u>33,530</u>	<u>32,896</u>

#### 7 Raising funds

	<b>Total 2024 £</b>	<b>Unrestricted funds general 2023 £</b>
<u>Fundraising and publicity</u>	-	-
Other fundraising costs	-	-

**SOCIETY OF GENEALOGISTS**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**8 Charitable activities expenditure**

	Membership expenditure	Library expenditure	Event expenditure	Genealogy expenditure	Bookshop & publications expenditure	Total	Total
	£	£	£	£	£	2024 £	2023 £
Staff costs	57,128	119,358	119,321	36,536	74,690	407,033	588,631
Direct other costs	<u>42,165</u>	<u>167,622</u>	<u>50,076</u>	<u>-</u>	<u>1,621</u>	<u>261,484</u>	<u>296,084</u>
	99,293	286,980	169,397	36,536	76,311	668,517	884,715
Share of support costs (see note 9)	56,954	118,998	118,960	36,426	74,464	405,802	227,349
Share of governance costs (see note 9)	<u>-</u>	<u>46,291</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,291</u>	<u>49,858</u>
	<u>156,247</u>	<u>452,269</u>	<u>288,357</u>	<u>72,962</u>	<u>150,775</u>	<u>1,120,610</u>	<u>1,161,923</u>
<b>Analysis by fund</b>							
Unrestricted funds - general	156,247	452,269	288,357	72,962	150,775	1,120,610	1,000,366
Unrestricted funds – designated	-	-	-	-	-	-	156,556
Restricted funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000</u>
	<u>156,247</u>	<u>452,269</u>	<u>288,357</u>	<u>72,962</u>	<u>150,775</u>	<u>1,120,610</u>	<u>1,161,923</u>

**For the year ended 31 December 2023**

	Membership expenditure	Library expenditure	Event expenditure	Genealogy expenditure	Bookshop & publications expenditure	Global Search expenditure	Total
	£	£	£	£	£	£	£
Staff costs	122,208	229,304	37,714	113,710	49,638	36,057	588,631
Direct other costs	<u>57,339</u>	<u>117,303</u>	<u>42,575</u>	<u>-</u>	<u>7,125</u>	<u>71,742</u>	<u>296,084</u>
	179,547	346,607	80,289	113,710	56,763	107,799	884,715
Share of support costs (see note 9)	14,550	203,586	4,211	-	5,002	-	227,349
Share of governance costs (see note 9)	<u>-</u>	<u>49,858</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>49,858</u>
	<u>194,097</u>	<u>600,051</u>	<u>84,500</u>	<u>113,710</u>	<u>61,765</u>	<u>107,799</u>	<u>1,161,923</u>
<b>Analysis by fund</b>							
Unrestricted funds - general	194,097	510,237	84,500	113,710	61,765	36,057	1,000,366
Unrestricted funds – designated	-	84,14	-	-	-	71,742	156,556
Restricted funds	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000</u>
	<u>194,097</u>	<u>600,0051</u>	<u>84,500</u>	<u>113,710</u>	<u>61,765</u>	<u>107,799</u>	<u>1,161,923</u>

# SOCIETY OF GENEALOGISTS

## NOTES TO THE FINANCIAL STATEMENTS (continued)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 9 Support Costs

	Support Costs £	Governance costs £	2024 £	Support Costs £	Governance costs £	2023 £
Staff Costs	111,434	-	111,434	-	-	-
Depreciation	117,077	-	117,077	76,015	-	76,015
Irrecoverable VAT	(12,987)	-	(12,987)	-	-	-
Premises Costs	88,934	-	88,934	88,805	-	88,805
Administration costs	101,344	-	101,344	62,529	-	62,529
Audit Fees	-	10,650	10,650	-	13,525	13,525
Accountancy	-	7,857	7,857	-	5,480	5,480
Legal and professional	-	27,784	27,784	-	30,854	30,854
	<u>405,802</u>	<u>46,291</u>	<u>452,093</u>	<u>227,349</u>	<u>49,859</u>	<u>272,208</u>

#### 10 Net movement in funds

**2024**  
**£**

**2023**  
**£**

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

10,650

13,525

Depreciation of owned tangible fixed assets

117,077

76,015

#### 11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Society during the year. Any payments made to Trustees for other services are shown in note 23.

#### 12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 13 Employees

The average monthly number of employees during the year was:

	<b>2024</b> <b>Number</b>	<b>2023</b> <b>Number</b>
Direct charitable activities	15	15
Governance	<u>1</u>	<u>1</u>
Total	<u>16</u>	<u>16</u>

# SOCIETY OF GENEALOGISTS

## NOTES TO THE FINANCIAL STATEMENTS (continued)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 14 Employees

Employment costs	2024 £	2023 £
Wages and salaries	450,257	510,509
Social security costs	41,280	47,819
Other pension costs	26,930	30,303
	<u>518,467</u>	<u>588,631</u>

Remuneration paid to key management during the year was £297,237 (2023: £388,766).

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

	2024 Number	2023 Number
£60,000 - £70,000	2	-
£70,000 - 80,000	-	1

#### 15 Tangible fixed assets

	Leasehold land and buildings £	Fixtures, furniture, fittings and computer equipment £	Library £	Microfilm £	Total £
<b>Cost</b>					
At 1 January 2024	3,732,100	619,700	231,583	159,405	4,742,788
Additions	-	221	2,751	-	2,972
Disposals	(39,219)	-	-	-	(39,219)
At 31 December 2024	<u>3,692,881</u>	<u>619,921</u>	<u>234,334</u>	<u>159,405</u>	<u>4,706,541</u>
<b>Depreciation and impairment</b>					
At 1 January 2024	75,402	586,241	-	159,405	821,048
Depreciation charged in the year	110,274	6,803	-	-	117,077
Eliminated in respect of disposals	(39,219)	-	-	-	(39,219)
At 31 December 2024	<u>146,457</u>	<u>593,044</u>	<u>-</u>	<u>159,405</u>	<u>898,906</u>
<b>Carrying amount</b>					
At 31 December 2024	<u>3,546,424</u>	<u>26,877</u>	<u>234,334</u>	<u>-</u>	<u>3,807,635</u>
At 31 December 2023	<u>3,654,698</u>	<u>33,459</u>	<u>231,583</u>	<u>-</u>	<u>3,921,740</u>

# SOCIETY OF GENEALOGISTS

## NOTES TO THE FINANCIAL STATEMENTS (continued)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 15 Tangible fixed assets

(Continued)

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 £3,328,600 (2023: £3,217,755).

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.

#### 16 Stocks

	2024	2023
	£	£
Finished goods and goods for resale	9,477	4,718

#### 17 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	4,741	6,646
Other debtors	1,017,147	1,732,848
Prepayments and accrued income	46,516	42,242
	1,068,404	1,781,736

#### 18 Creditors: amounts falling due within one year

	2024	2023
Notes	£	£
Other taxation and social security	11,995	43,373
Deferred income	1,841	74,708
Trade creditors	23,223	93,625
Other creditors	1,705	1,068
Accruals	61,651	87,056
	100,415	299,830

# SOCIETY OF GENEALOGISTS

## NOTES TO THE FINANCIAL STATEMENTS (continued)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 19 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 2023	Incoming resources	Resources expended	Balance at 1 January 2024	Incoming resources	Resources expended	Balance at 31 December 2024
	£	£	£	£	£	£	£
Fellows fund	226	-	-	226	-	-	226
Library funds	751,500	92,000	-	843,500	3,750	-	847,250
Binding funds	1,462	-	-	1,462	-	-	1,462
Pedigree Rolls - Art Fund	-	5,000	(5,000)	-	-	-	-
	<u>753,188</u>	<u>97,000</u>	<u>(5,000)</u>	<u>845,188</u>	<u>3,750</u>	<u>-</u>	<u>848,938</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, digitisation or indexing purposes.

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

#### 20 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 2023	Resources expended	Transfers	Balance at 1 January 2024	Resources expended	Transfers	Balance at 31 December 2024
	£	£	£	£	£	£	£
Library Fund (Books, Manuscripts, Microform)	18,413	-	-	18,413	-	(18,413)	-
Land & Buildings	3,842,165	(156,556)	(30,911)	3,654,698	-	152,937	3,807,635
Investments	-	-	2,039,040	2,039,040	-	709,975	2,749,015
	<u>3,860,578</u>	<u>(156,556)</u>	<u>2,008,129</u>	<u>5,712,151</u>	<u>-</u>	<u>844,499</u>	<u>6,556,650</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 investment represents that part of the charity's liquidity that is currently being invested in a high interest Cash Fund with COIF. This investment supports the financial resilience of the charity, to bolster operational needs in the medium-term and finance enhancements to member services on an ongoing basis.



# SOCIETY OF GENEALOGISTS

## NOTES TO THE FINANCIAL STATEMENTS (continued)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 21 Analysis of net assets between funds

	Unrestricted Funds	Designated Funds	Restricted Funds	Total
	2024	2024	2024	2024
	£	£	£	£
Fund balances at 31 December 2024 are represented by:				
Tangible assets	-	3,807,635	-	3,807,635
Investments	-	2,749,015	-	2,749,015
Current assets / (liabilities)	148,989	-	848,938	997,927
	148,989	6,556,650	848,938	7,554,577
	Unrestricted Funds	Designated Funds	Restricted Funds	Total
	2023	2023	2023	2023
	£	£	£	£
Fund balances at 31 December 2023 are represented by:				
Tangible assets	267,042	3,654,698	-	3,921,740
Investments	-	2,039,040	-	2,039,040
Current assets / (liabilities)	1,039,721	18,413	845,188	1,903,322
	1,306,763	5,712,151	845,188	7,864,102

#### 22 Operating lease commitments

At the reporting end date the Society had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	-	-
Between two and five years	3,626	-
	3,626	-

#### 23 Related party transactions

Prior permission by the Charity Commission has been given for Trustees to receive lecture fees and any author royalties. In 2024, there was one payment for lecture fees of £240 (2023: Nil).

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**24 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.

**25 Cash generated from operations**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Surplus/(Deficit) for the year	(309,525)	(357,284)
Adjustments for:		
Investment income recognised in statement of financial activities	(145,386)	(64,566)
Depreciation and impairment of tangible fixed assets	117,077	76,015
Movements in working capital:		
Decrease / (Increase) in stocks	(4,759)	5,921
Decrease / (Increase) in debtors	713,332	1,536,690
(Decrease)/increase in creditors	(126,548)	75,126
(Decrease)/increase in deferred income	(72,867)	(8,590)
<b>Cash absorbed by operations</b>	<b>171,324</b>	<b>1,263,312</b>

**26 Analysis of changes in net funds**

The Society had no debt during the year.

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Baylitz



Kempster  
humatus