



Sussex Family History Group

Registered Charity No. 273726

Trustees' Report and Financial Statements

For the year ended 31st December 2023

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 DECEMBER 2023

Charity Registration number 273726

TRUSTEES

Michael Henry,	Hon. Chairman
Michael Izzard,	Hon. Vice Chairman
Terence Mitchell,	Hon. Treasurer
Jean Spilsted	Hon. Secretary
Dave Wicks	
Kathleen Allen	
Vee Willis	
Brian Eaton	

CORRESPONDENCE ADDRESS

10 Fairford Close
Haywards Heath
West Sussex
RH16 3EF

INDEPENDENT EXAMINER

Chaweevan Williams FCCA
Verdant Accountants Ltd
20 – 22 Wenlock Road
London
N1 7GU

BANKERS

HSBC plc
21 High Street
Storrington
West Sussex
RH20 4DR

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling,
Kent ME19 4JG

Skipton Building Society
The Bailey
Skipton
North Yorkshire
BD23 1AP

TRUSTEES' REPORT

The Trustees present their Report and Accounts for the year ended 31 December 2023.

These have been prepared in accordance with the Statutory requirements and Statement of Recommended Practice "Accounting and Reporting by Charities with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" and the Charities Act 2011.

The Charity was established on the 12 March 1972 and registered with the Charity Commission on the 29 June 1977. The governing constitution and rules were last amended in April 2021 after the agreement of the AGM. The objects of the Charity are:

- to collect, publish, co-ordinate and make accessible in the interests of genealogy any documents or records particularly relating to the County of Sussex;
- to promote the preservation of such documents and records;
- to encourage the study of genealogy; and
- to assist, educationally by lectures and otherwise, in record research.

To help achieve the objects of the Charity we have four meeting centres across both counties that hold regular monthly meetings with speakers who give talks on many aspects of genealogy. We publish a quarterly magazine that is sent to all members. Our room at The Keep is open to members on Tuesday to Friday but depends on volunteer availability. We are currently looking at ways that we can provide more for our overseas members.

Trustees

The Trustees of the Charity are set out below. All Trustees are appointed for periods of one year at the Annual General Meeting, except where indicated. The Trustees have met on four occasions during the year (all via Zoom) and the attendance of Trustees was 88%

Michael J Henry	Terence F Mitchell	Mrs Jean Spilsted
David J Wicks	Mrs V Willis	Brian Eaton
Michael J Izzard	Mrs Kathleen Allen	

Where there is a requirement for new Trustees, they are identified and appointed by the existing Trustees.

The Trustees will undertake to give new Trustees an adequate induction to the responsibilities of Trustees, and the work, governing documents and procedures of the Sussex Family History Group.

The Trustees are responsible for the preparation of the annual report and financial statements in accordance with the United Kingdom Accounting Rules.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity. We have established a quarterly Management Accounts Report that continues to be presented to the members of the executive committee at their meetings.

The Trustees ensure that we provide the Independent Examiner with all the necessary information regarding the Charity and its assets.

Public benefit statement

The trustees have had due regard to the Charity Commission guidance on public benefit when setting the objects of the Charity. See above for details on how the Charity's activities provide public benefit.

Sub-committees

Much of the co-ordination of the activities of the Charity is undertaken through the following sub-committees, the minutes and reports of which are considered regularly by the Trustees:

Library, Meetings and Conferences, Membership, Projects, Publications and Sales, and Events.

The Sub-Committees continued to meet via Zoom.

General data protection regulation (GDPR)

During the previous year a member volunteered to oversee GDPR for the Charity and during the year was Co-Opted to the Executive Committee.

Risk management

The principal risks faced by the Charity are concerned with the Health and Safety, and Safeguarding of all the Volunteers who give their time to the Charity. We also through regular reports to the Executive Committee ensure the finances are dealt with in compliance with the Charities Act, SORP and Charity Commissioners.

Review of the Year 2023

The year was special for the Group, as it was formed 21st March 1973, fifty years ago, so we decided to celebrate where our very first gathering was held, at The Grand Hotel, Brighton.

With the organisational skills of our Newsletter editor, we also arranged for a special memento, a glass paperweight suitably engraved, be given out at our celebratory tea at The Grand.

The day was made extra special as the event was moved to The Grand's best room on the day, as they had had a cancellation.

We have made good progress with our data and we now hope to make real progress in 2024 and have all our data available on line and searchable for members.

We had an appeal to help a local Family History Society, Hastings & Rother, who were really struggling finding volunteers. We finally managed to transfer their members over and we offered all their existing members a year's free membership, as a good will gesture. We are gradually incorporating their data into our system.

Our 200-year old farming diary has found an enthusiastic publisher, the Sussex Record Society and it will most likely be seen in print in 2024. Prof Brian Short will write the 10,000 word introduction.

The Keep is still struggling a little with foot fall, and our current 10 year lease has now run its course and we have appointed a solicitor to negotiate a new one, but only for 5 years.

We supported WSRO with our usual donation in 2023 which is always appreciated.

We had a very successful "Symposium" which was organised and run by our Uckfield Meeting Centre. This is a free event we offer to all our helpers as a thank you with a superb lunch all rounded off with a wonderful speaker.

Our magazine is benefitting from its new enthusiastic editor and we have a regular electronic Newsletter coming out in between the quarterly journal to catch up and for urgent notices. It has a very good style and is so well put together.

I managed to get us a mention in the Sunday Times Magazine after I helped someone trace their birth father using DNA. We also appeared in a podcast

recorded by BBC Wales which is still online, about Carl Benson finding his birth father.

We are still thinking about the future and ways to incorporate the roller coaster speed of change that is happening to our wonderful hobby.

Reserves

The (deficit) / surplus for the year was (£8,221) (2022: surplus £5,137) and total funds carried forward at 31 December 2023 were £244,280 (2022: £252,501). No part of this represents a designated or restricted. The trustees' policy is to retain cash reserves equal approximately one year's expenditure.

On 31 December 2023 we had £258,874 in the bank and building society (2022: £259,512) of which £2,798 was in a deposit account and £80,000 was in Skipton Building Society (2022: £16,115 in a Deposit Account and £80,000 in Skipton Building Society).

The charity currently holds funds in excess of one year's expenditure and this has been the result of the uncertainty over the costs relating to The Keep. The current Lease ends at the end of September 2023 and discussions are taking place to renew.

2024

During 2023 we saw a decrease in membership. We have been encouraged by the numbers of Members who have joined the Zoom Talks that have been arranged especially welcoming Members from overseas.

Approval

This report was approved by the Trustees at a meeting held on 12th April 2024 and signed on their behalf.

M J Henry
Hon. Chairman and Trustees

INDEPENDENT EXAMINER'S REPORT

Independent examiner's report to the trustees of Sussex Family History Group

I report on the financial statements of the charity for the year ended 31 December 2023, which comprise the statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ('the Act'). The Charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to examine the accounts under section 145 of the Charities Act, follow the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act, and state whether particular matters have come to my attention.

Independent examiner's statement

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

(1) In connection with my examination, no material matters have come to my attention which give me cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Report) Regulation 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of independent examination.

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



Chaweevan Williams FCCA
Verdant Accountants Limited
Chartered Certified Accountants
20-22 Wenlock Road,
London N1 7GU

Date: 19 April 2024



Statement of Financial Activities

For the year ended 31 December 2023

		2023 Unrestricted Funds £	2022 Unrestricted Funds £
Income	Notes		
Donations and legacies	2	46,046	50,081
Charitable activities	3	7,867	8,649
Investments	4	3,149	1,124
Other income		293	74
Total income		57,355	59,928
Expenditure			
Charitable activities	5	65,576	54,791
Total expenditure		65,576	54,791
Net income/(expenditure)		(8,221)	5,137
Gain /(loss) on Investment assets		0	0
Gross Transfers between funds		0	0
Net movements in funds		(8,221)	5,137
Total funds brought forward at 1 January 2023		252,501	247,364
Total funds carried forward at 31 December 2023		244,280	252,501

All income and expenditure derive from continuing activities.

The charity has no recognised gains or losses for the year other than the results above.



Balance Sheet

As at 31 March 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	9		0		2,902
			0		2,902
Current assets					
Stocks		1,485		1,485	
Debtors	10	13,542		8,366	
Cash at bank and in hand		258,874		259,512	
		273,901		269,363	
Creditors: amounts falling due within one year	11	(29,621)		(19,764)	
Net current assets			244,280		249,599
Net assets			244,280		252,501
Funds					
Unrestricted income funds			244,280		252,501
Total charity funds			244,280		252,501

These accounts were approved by the Board and authorised for issue on 12th April 2024 and signed on its behalf by:

Michael Henry (Hon. Chairman)

Terence Mitchell (Treasurer)

Notes to the Financial Statements

For the year ended 31 December 2023

1 Accounting policies

a Accounting convention

Sussex Family History Group is a registered charity in England. The address of the charity is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b Going concern

The Trustees consider that the charity will be able to settle outstanding invoices, bills and commitments as they fall due.

c Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

d Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date.

Income from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Membership subscriptions are recognised over the period to which they relate.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Income from investments is recognised when receivable and the amount can be measured reliably by the charity.

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received.

Notes to the Financial Statements (continued)

For the year ended 31 December 2023

1 Accounting policies (continued)

e Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the Statement of Financial Activities once the recipient of the grant has provided the specific service or output. Grants payable without performance conditions are only recognised in the Statement of Financial Activities when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity. Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

f Support and governance costs

Support costs are governance costs. Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustees' meetings and the cost of any legal advice to trustees on governance or constitutional matters. All support costs are allocated to charitable activities.

g Donated services

In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised. The charity relies on voluntary help and has no paid *staff*. Volunteers *staff* the Library and assist the members with their research and other enquiries as well as organising and running other trips and events held.

h Taxation

The charity is eligible for exemption from taxation in respect of its income and gains.

i Library and The Keep

Expenditure is charged as an expense in the Statement of Financial Activities in the year of purchase.

j Tangible fixed assets and depreciation

Depreciation is provided on tangible fixed assets so as to write *off* the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Leasehold property	Over the life of the lease
Equipment	3 or 5 years straight line

Assets costing less than £250 are not capitalised but instead are charged as an expense in the Statement of Financial Activities.

k Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks.



Notes to the Financial Statements (continued)

For the year ended 31 December 2023

2 Donations and legacies

	2023 Unrestricted Funds £	2022 Unrestricted Funds £
Donations and legacies	35	148
Gift Aid reclaimed tax	2,079	1,549
Subscriptions	43,932	48,384
	46,046	50,081

3 Charitable activities

	2023 Unrestricted Funds £	2022 Unrestricted Funds £
Publication sales	3,771	5,234
Conferences and trips	4,096	3,415
	7,867	8,649

4 Investments

	2023 Unrestricted Funds £	2022 Unrestricted Funds £
Interest on cash deposits	3,149	1,124
	3,149	1,124



Notes to the Financial Statements (continued)

For the year ended 31 December 2023

5 Analysis of expenditure on charitable activities

	2023 Unrestricted Funds £	2022 Unrestricted Funds £
Grants payable	1,621	4,500
Donations to societies	0	64
Meeting Centres	4,467	3,766
Insurance	710	647
The Keep	8,222	4,699
The Keep broadband and internet services	2,091	2,224
Group Computers/Internet	4,859	3,254
Magazine	14,413	13,414
Publication Costs	507	829
FHF Costs and Society Subs	2,042	980
Publicity	132	276
Conferences and Trips	8,574	7,674
Merchandise	0	0
Bank Charges	1,253	1,051
Depreciation of leasehold property	2,348	3,130
Depreciation of equipment	554	1,449
Printing, stationery, postage and mileage	1,270	1,294
Support costs	4,720	5,540
Innershed	7,793	0
	65,576	54,791

6 Grants to institutions

Name of Institution	£
Royal mail (Historian)	1,406
Small grants to various individuals value less than £100 each	215
	1,621

Notes to the Financial Statements (continued)

For the year ended 31 December 2023

7 Support costs

Governance

Legal and professional costs

2023 Unrestricted Funds £	2022 Unrestricted Funds £
4,720	5,540
4,720	5,540

Yr 2023 £4,600 consists of £1,000 an accrual for 2023 independent examiner and £2400 were paid relating to interim & £1200 final for 2022 independent examination and £120 for report print/post. These have been included as part of the governance costs.

Yr 2022 Amounts payable to the independent examiner during the year were £5,540 for independent examination fees of which £1,540 was under-accrued in the previous year (2021 - £3,200 for independent examination fees of which £1,200 was under accrued in the previous year) and £Nil (2021 - £300) for other accountancy services. These have been included as part of the governance costs.

8 Employees, trustees' remuneration and expenses

The Charity had no employees during the year.

No remuneration was paid to the trustees during the year ended 31 December 2023. (2022 - £nil)

No trustees received reimbursed expenses during the year ended 31 December 2023. (2022 - £nil)

9 Tangible fixed assets

Cost

At beginning of year

Additions

At end of year

Leasehold property £	Equipment £	Total £
31,300	25,695	56,995
0	0	0
31,300	25,695	56,995

Depreciation

At beginning of year

Charge for the year

At end of year

28,952	25,141	54,093
2,348	554	2,902
31,300	25,695	56,995

Net book value

At end of year

At beginning of year

0	0	0
2,348	554	2,902



Notes to the Financial Statements (continued)

For the year ended 31 December 2023

10 Debtors

	2023 £	2022 £
Other debtors	11,529	7,678
Prepayments	2,013	688
	13,542	8,366

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	29,621	19,764
	29,621	19,764

Creditors amounts falling due within one year includes deferred income.

	2023 £	2022 £
As at 1 January	6598	10,572
Amount released to income	(6,598)	(10,572)
Amount deferred in the year	10,375	6598
As at 31 December	10,375	6,598

Deferred income is in relation to members' subscriptions received in advance and conference income in advance.

12 Related parties

Controlling entity

The charity is controlled by the trustees.

Related party transactions

There were no related party transactions during the year (2022 - £nil).