

CORNWALL FAMILY HISTORY SOCIETY

England & Wales · Charity number 288686

Details

Other names CFHS

Status Registered

Legal form Other

Registered 1984-02-10

Register [View on the Charity Commission register](#)

Contact

Address 10/11 Lemon Street
Truro
TR1 2LQ

Phone 01872264044

Email secretary@cornwallfhs.com

Website <http://www.cornwallfhs.com>

Activities

Objects: THE AIMS AND OBJECTIVES OF THE SOCIETY ARE TO PROMOTE EDUCATION AND RESEARCH INTO THE GENEALOGIES AND HISTORIES OF CORNISH AND OTHER FAMILIES FOR PUBLIC BENEFIT.

Activities: Family history & genealogy

Classification

- **How:** Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Australia
- Canada
- New Zealand
- United States
- Cornwall
- Devon
- Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£60,446	£71,532	-	-
2024-06-30	£60,229	£69,498	-	-
2023-06-30	£53,695	£74,377	-	-
2022-06-30	£65,646	£72,964	-	-
2021-06-30	£78,454	£66,408	-	-

Trustees

Name	Role	Appointed
JAMES COFER		2018-11-03
LYNNE TASKER		2011-06-15
Lynda Anne Quee		2020-11-04
SYLVIA DYER		

CORNWALL FAMILY HISTORY SOCIETY

England & Wales - Charity number 288686

Accounts

Charity registration number: 288686

Cornwall Family History Society

An unincorporated charity.

Annual Report and Unaudited, Independently Examined Accounts
for the year ended 30 June 2025

Cornwall Community Accountancy Service
The Elms,
61 Green Lane
Redruth
Cornwall
TR15 1LS

Cornwall Family History Society
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Cornwall Family History Society

Reference and Administrative Details

Charity name	Cornwall Family History Society
Charity registration number	288686
	Registered in England & Wales
Registered Office	10/11 Lemon Street Truro Cornwall TR1 2LQ
Trustees	James Cofer Sharon Cope (resigned 25th February 25) Syvia Dyer Lynda Quee John Richards (resigned 1st November 24) Lynne Tasker
Honorary Members	P Holden
Independent Examiner	Debbie Risborough (FCCA) Cornwall Community Accountancy Service The Elms 61 Green Lane Redruth TR15 1LS

Cornwall Family History Society

Trustees' Report

The trustees present their report and the financial statements for the year ended 30 June 2025

Objectives and activities

The aims and objectives of the Society are to promote and provide education and research into the genealogies and histories of Cornish and other families for public benefit. In furtherance of these stated aims and objectives, but not further or otherwise, the Society shall have the power: -

- (a) to publish documents, records and other literature relating to the genealogies and histories of Cornish and other families;
- (b) to purchase genealogical work pertaining to Cornwall;
- (c) to hold and maintain a library of printed and other works for the use of Society members and members of the general public;
- (d) to provide and maintain an online presence in the form of a website and research database;
- (e) to do all such other lawful things as shall further the aims and objectives of the society.

Achievements and performance

The twelve months covered by this report has shown an upturn of visitors to our Research Library which has more than doubled, and especially from overseas visitors. We will need to monitor this trend as this certainly supports our intention to continue to improve the style and content of our online websites.

We acknowledge that we should not just wait for people to come to us and have continued to be proactive in attending local history events and our regular series of Family History Drop-In sessions at Kresen Kernow are now firmly established.

With regards to our membership statistics, we continue to attract the same number of new members each month, but our overall membership has declined, but we are ramping up the use of social media to communicate with a wider audience by more modern means.

It is the policy of the charity to maximise access to family history data to its members and the general public. This has been achieved by the indexing and publishing of the information from source genealogical documents at the lowest cost commensurate with sustaining further similar work.

To this end, during the period the society has:

- Maintained and updated the society's website to inform the public and society members of new ventures, and made available both our own and other people's products with a Cornish-theme or family history relevance , that we feel are of value to our members and the public.
- Continued to support and update our Cornwall's War History website, which honours the losses and sacrifices of the county during the two World Wars and subsequent conflicts.
- Provided access to and advice, by experienced volunteer researchers, on how to best use our records via our Research Library that open to the public three days per week and one Saturday per month.
- Continued to co-operate in the provision of data with the Family History Federation who in turn work with Find My Past to make the information available online.

Cornwall Family History Society

Trustees' Report

- Produced a quarterly journal to inform the members of new ventures, to encourage their presence at events and provide a forum for the sharing of information with our members, especially those overseas.
- Produced a quarterly newsletter midway between each journal to increase member interactions.
- Participated at various family history fairs run by other organisations around the county, exhibiting the society's database and shared the variety of information available, including general family history assistance to those who do not have Cornish ancestors.
- As part of our education remit, we are looking at ways of providing talks and educational presentations and/or discussions either via Zoom or on Facebook, as attendance at our courses has dropped.
- Continued to expand the reasonably priced fee-based research service for members and the general public.
- Kept abreast of current best genealogical practice through contact with the national Family History Federation.
- Continued to enjoy good relations with our neighbours at Devon Family History Society
- Continued and extended a good working relationship with Kresen Kernow (the former Cornwall Records Office).
- Continued to protect the privacy of our members in compliance with General Data Protection Act (2018).
- Been accepted as an Affiliate Library for Family Search (LDS) and access to the whole of their website is now available in our research library.
- The society has moved to new premises at 10-11 Lemon Street, Truro TR1 2LQ with Truro with the aim of cutting our future expenditure.

Plans for future periods

- The society continues to support, manage and publish the work of volunteer members and maintains a research library which is open to the general public, all in furtherance of the society's stated aim of maximising access to family history data for everyone and teaching people different methods of approaching research.
- Cornwall Family History Society has a strong educational aim and fulfils this role by educating and assisting members of the public and its members in techniques for researching their interests. To this end we will consider the possibility of transferring our training courses, to online platforms and with interaction via Microsoft Teams or via a private Facebook group, with the possibility of including various talks and Q&A sessions.
- Stronger links will continue to be made with other relevant agencies in order to make further information available for genealogists worldwide. On a more local basis we wish to improve our connections with the local museum trusts to increase our outreach to these establishments with regard to any family history issues and also forge links with Kernow Goth (the Federation of Old Cornwall Societies).
- Continue to explore new revenue generating opportunities to secure the long-term viability of the society.
- To actively recruit new volunteers to enable the continuation of our programme of education and research.

Structure, governance and management

Cornwall Family History Society

Trustees' Report

The society is managed by a committee of up to eleven member trustees who have been proposed and elected at the Annual General Meeting for the ensuing year. The management of the society is the responsibility of the trustees who are elected or co-opted under the terms of our constitution.

Volunteers

The trustees wish to express their great appreciation of the dedication and hard work of all the volunteers without whom this society could not exist – members who have helped the work of the society through the transcribing and indexing of records, photographing graves, guiding the research of library visitors and others who work long hours out of sight of the general membership with no thought of reward.

Trustee Responsibilities

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, and the applicable Statement of Recommended Practice. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken as trustees to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

Approved by the Board on 11th April 2026 and signed on its behalf by:

.....

Lynne Tasker
Trustee

Cornwall Family History Society Independent Examiner's Report

I report on the accounts of the company for the year ended 30 June 2025 which are set out on pages 6 to 16.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (“the 2011 Act”). The trustees consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act;
- and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:

- o to keep accounting records in accordance with section 130 of the 2011 Act; and
- o to prepare accounts which accord with the accounting records, comply with the accounting requirements and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met;

2) or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Debbie Risborough, Chartered Certified Accountant
Cornwall Community Accountancy Service
The Elms, 61 Green Lane,
Redruth, Cornwall TR15 1LS

.....
Date:

Cornwall Family History Society

Statement of Financial Activities

for the year ended 30 June 2025

	Note	Unrestricted funds 2025 £	Restricted income funds 2025 £	Total funds 2025 £	Prior year funds 2024 £
Income and endowments from:					
Donations and legacies	4	3,153	-	3,153	2,745
Charitable activities	5	42,504	-	42,504	46,660
Investments	6	41	-	41	158
Total		45,698	-	45,698	49,563
Expenditure on:					
Charitable activities	7	71,532	-	71,532	69,498
Total		71,532	-	71,532	69,498
Net income/(expenditure) before investment gains/(losses)		(25,834)	-	(25,834)	(19,935)
Net gains/(losses) on investments		14,748	-	14,748	10,666
Net income/(expenditure)		(11,086)	-	(11,086)	(9,269)
Other gains/(losses)		-	-	-	-
Net movement in funds		(11,086)	-	(11,086)	(9,269)
Reconciliation of funds:					
Total funds brought		108,027	31,949	139,976	149,245
Total funds carried forward		96,941	31,949	128,890	139,976

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities

Cornwall Family History Society

Balance Sheet

As at 30 June 2025

	Note	2025		2024	
		£	£	£	£
Fixed Assets					
Tangible Assets	11		16,994		16,994
			<u>16,994</u>		<u>16,994</u>
Current Assets					
Investments	12	99,758		115,011	
Stocks and work in progress	13	1,676		1,676	
Debtors	14	3,111		-	
Cash at bank and in hand		<u>7,911</u>		<u>6,874</u>	
		112,456		123,561	
Creditors: Amounts falling due within one year	15	(560)		(579)	
		<u>(560)</u>		<u>(579)</u>	
Net current assets			<u>111,896</u>		<u>122,982</u>
Total assets less current liabilities			128,890		139,976
Net assets			<u>128,890</u>		<u>139,976</u>
The funds of the charity:					
Restricted funds	18		31,949		31,949
Unrestricted funds	18				
Other reserves		33,816		19,068	
Unrestricted income funds		<u>63,125</u>		<u>88,959</u>	
Total unrestricted funds			<u>96,941</u>		<u>108,027</u>
Total charity funds			<u>128,890</u>		<u>139,976</u>

Approved by the Board on 11th April 2026 and signed on its behalf by:

Lynne Tasker
Trustee

Cornwall Family History Society

Notes to the Accounts

1 Accounting policies

1.1 Basis of accounting

The accounts have been prepared under the historical cost convention and 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 (FRS102) second edition - October 2019 (effective 1 January 2019);
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102); and
- the Charities Act 2011.

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

The charity constitutes a public benefit entity as defined by FRS102

1.2 Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

1.3 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.

Designated funds are amounts that are allocated for specific purposes by the charity itself.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Revaluation funds are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market value.

1.4 Income

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102.

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Donations and legacies are voluntary income received by way of donations and gifts. It is included within the accounts when receivable and only when the charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts are included in the accounts at the same time as the gift/donation to which it relates

Cornwall Family History Society

Notes to the Accounts

Donated goods and services are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

The value of services provided by volunteers is not included within the accounts.

1.5 Resources expended

Liabilities are recognised where there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and includes the attributable value added tax which cannot be recovered.

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

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.

Support costs are the those costs required to support the charity in carrying out its activities and meeting its objects.

Governance costs include costs associated with meeting the constitutional and statutory requirements of the Charity, including the preparation and examination of the statutory accounts, the costs of trustee meetings and other costs linked to the strategic management of the Charity including the cost of any legal advice to trustees on governance or constitutional matters.

1.6 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, which is reviewed annually. The rates used are as follows:-

Plant and Machinery - 20% straight line

Heritage Assets - 0% held at cost due to retained value and the difficulty of obtaining a valuation.

Heritage Assets comprise the Library and prize award cups.

1.7 Taxation

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

1.8 Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Cornwall Family History Society

Notes to the Accounts

1.9 Debtors

Trade and other 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.

1.10 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Creditors and provisions

Creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.12 Pension costs

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

1.13 Leases

Rentals under operating leases are charged to the statement of financial activities on a straight-line basis over the lease term.

1.14 Statement of cash flows

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity

2 Company Status

The charity is an unincorporated charity and has no share capital.

The charity is incorporated in England.

The members of the charity are the trustees named on page 1.

Cornwall Family History Society

Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted income funds 2024 £	Total funds 2024 £
Income			
Income and endowments from:			
Donations and legacies	2,745		2,745
Charitable activities	46,660		46,660
Investments	158		158
Total	49,563	-	49,563
Expenditure on:			
Charitable activities	69,498		69,498
Total	69,498	-	69,498
Net income/(expenditure) before investment gains/(losses)	(19,935)	-	(19,935)
Net gains/(losses) on investments	10,666		10,666
Net income/(expenditure)	(9,269)	-	(9,269)
Other gains/(losses)			-
Net movement in funds	(9,269)	-	(9,269)
Reconciliation of funds:			
Total funds brought forward	117,296	31,949	149,245
Total funds carried forward	108,027	31,949	139,976

4 Donations and Legacies

	Unrestricted funds £	Restricted income funds £	Total funds 2025 £	Prior year funds 2024 £
Appeals and donations	1,596	-	1,596	1,141
Gift Aid tax reclaimed	1,557	-	1,557	1,604
	3,153	-	3,153	2,745
	3,153	-	3,153	2,745

Cornwall Family History Society

Notes to the Accounts

5 Incoming resources from charitable activities

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	2025 £	2024 £
<i>Subscriptions</i>				
United Kingdom	19,405	-	19,405	20,056
Outside Europe	9,989	-	9,989	10,729
<i>Geneology</i>				
Receipts from meetings	-	-	-	270
Receipts from searches	1,418	-	1,418	2,269
Sale of publications	1,143	-	1,143	1,168
Sales of directory, census and other items	10,549	-	10,549	12,168
	42,504	-	42,504	46,660

6 Investment income

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	2025 £	2024 £
Interest on cash deposits	41	-	41	158
	41	-	41	158

Cornwall Family History Society

Notes to the Accounts

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total	Prior year
	£	£	2025 £	2024 £
Direct costs				
Subscriptions and research	912	-	912	1,124
Journal production costs	8,977	-	8,977	8,582
Travelling	775	-	775	1,437
	10,664	-	10,664	11,143
Support costs				
Wages and salaries	27,888	-	27,888	26,213
Pensions	708	-	708	881
Rent and rates	12,859	-	12,859	20,906
Light, heat and power	1,745	-	1,745	-
Insurance	442	-	442	96
Equipment repairs and renewals	3,412	-	3,412	-
Telephone and fax	798	-	798	794
IT Services	7,788	-	7,788	5,281
Printing, postage and stationery	1,067	-	1,067	829
Subscriptions	648	-	648	187
Sundry expenses	1,096	-	1,096	759
Bank charges	1,857	-	1,857	1,668
Total Support Costs	60,308	-	60,308	57,614
Governance Costs				
Cost of trustee meetings	-	-	-	181
The independent examination of the charity's accounts	560	-	560	560
Total Governance Costs	560	-	560	741
Total Charitable Expenditure	71,532	-	71,532	69,498

Cornwall Family History Society

Notes to the Accounts

8 Net income/ expenditure

Net income/expenditure is stated after charging:

	2025	2024
	£	£
Independent Examiners' remuneration	560	560

9 Staff costs

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

	2025	2024
	Number	Number
Staff in charitable activities	2	2
Volunteers (nos of people involved excluding Trustees)	24	24

The aggregate payroll costs of these persons were as follows:

	2025	2024
	£	£
Wages and salaries	27,888	26,213
Pensions	708	881
	28,596	27,094

No employee received emoluments in excess of £60,000 in either the current or the prior year.

10 Trustees' remuneration and expenses

Trustees received no remuneration or benefits in kind during the year (2024 - £nil).

Expenses totalling £nil were paid to Trustees (2024 - £166.60 to 1 trustee)

11 Tangible fixed assets

	Heritage assets	Plant and machinery	Total
	£	£	£
Cost			
As at 1 July 2024	14,194	36,029	50,223
As at 30 June 2025	14,194	36,029	50,223
Depreciation			
As at 1 July 2024	-	33,229	33,229
As at 30 June 2025	-	33,229	33,229
Net Book Value			
As at 30 June 2025	14,194	2,800	16,994
As at 30 June 2024	14,194	2,800	16,994

Cornwall Family History Society

Notes to the Accounts

12 Investments

	Listed Investments £
Market value	
As at 30 June 2024	115,011
Disposals during the period ()	(30,000)
Revaluation of investments as at the period end.	14,748
As at 30 June 2025	<u>99,759</u>
 Net book value	
As at 30 June 2024	115,011
As at 30 June 2025	<u>99,758</u>
All investment assets were held in the UK	

13 Stocks

	2025 £	2024 £
Stocks	1,676	1,676
	<u>1,676</u>	<u>1,676</u>

14 Debtors

	2025 £	2024 £
Prepayments	3,111	-
	<u>3,111</u>	<u>-</u>

15 Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	-	19
Accruals and deferred income	560	560
	<u>560</u>	<u>579</u>

Cornwall Family History Society

Notes to the Accounts

16 Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2025 Land and buildings £	2025 Other £	2024 Land and buildings £	2024 Other £
Operating leases with expiry date:				
Within one year				
In the second to fifth years inclusive	9,000			
Over 5 years				
	9,000	-	-	-

18 Analysis of funds

	As at 1 July 2024 £	Incoming Resources £	Resources Expended £	Transfers £	As at 30 June 2025 £
Restricted Funds					
Restricted fund	31,949	-	-	-	31,949
	31,949	-	-	-	31,949
General Funds					
Unrestricted funds	88,959	45,698	(71,532)	-	63,125
Designated funds					
Document Purchase Fund	4,581	-	-	-	4,581
Revaluation reserves:					
Revaluation Fund	14,487	14,748	-	-	29,235
Total Unrestricted funds	108,027	60,446	(71,532)	-	96,941
Total funds	139,976	60,446	(71,532)	-	128,890

19 Net assets by fund

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
Tangible assets	16,994	-	16,994	16,994
Investments	99,758	-	99,758	115,011
Current assets	80,507	31,949	112,456	123,561
Creditors: Amounts falling due within one year	(560)	-	(560)	(579)
Net Assets	196,699	31,949	228,648	254,987

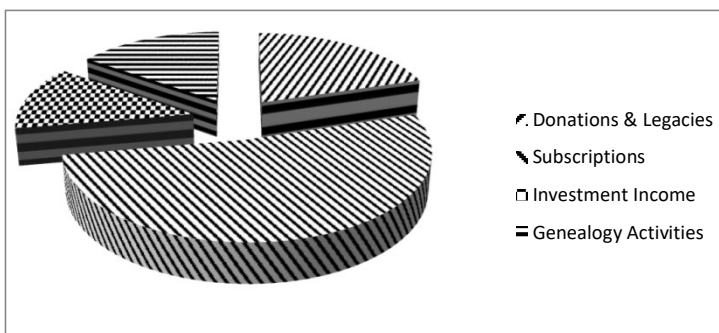
Cornwall Family History Society

Summarised Financial Statements for the period ending 30 June 2025

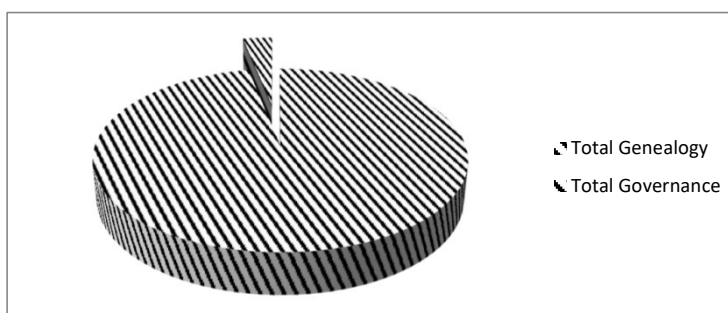
Statement of Financial Activities	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Total income (Analysed below)	60,446	-	60,446	60,229
Expenditure (Analysed below)	71,532	-	71,532	69,498
Net movement in funds/Unrealised Losses	(11,086)	0	(11,086)	(9,269)
Total funds brought forward	108,027	31,949	139,976	149,245
Total funds carried forward	96,941	31,949	128,890	139,976

Balance Sheet at 30th June	2025 £		2024 £	
Tangible Fixed Assets	16,994.00		16,994.00	
Current Assets				
Stock	1,676.00			1,676.00
Debtors & Accrued income	3,111.00			-
Bank, Cash and Investments	107,669.00	112,456.00	121,885.00	123,561.00
Creditors: amounts falling due within 1 year	-	560.00	-	579.00
Net current assets	111,896.00		122,982.00	
Net assets	<u>128,890.00</u>		<u>139,976.00</u>	
Capital and reserves				
Unrestricted funds	96,941.00		108,027.00	
Restricted funds	<u>31,949.00</u>		<u>31,949.00</u>	
	<u>128,890.00</u>		<u>139,976.00</u>	

Donations & Legacies	3,153
Subscriptions	29,394
Investment Income	14,789
Genealogy Activities	13,110
Total Incoming	60,446



Genealogy	
Direct Costs	10,664
Share of Support Costs	58,847
Total Genealogy	69,511
Governance	
Independent Examination	560
Board meeting costs	-
Share of Support Costs	1,461
Total Governance	2,021
Total Outgoing	71,532



CORNWALL FAMILY HISTORY SOCIETY

England & Wales - Charity number 288686

Accounts

Charity registration number: 288686

Cornwall Family History Society

(An unincorporated charity)

Annual Report and Unaudited but Independently Examined Accounts
for the year ended 30 June 2024

Cornwall Community Accountancy Service
The Elms,
61 Green Lane
Redruth
Cornwall
TR15 1LS

Cornwall Family History Society

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Cornwall Family History Society

Reference and Administrative Details

Charity name	Cornwall Family History Society
Charity registration number	288686
	Registered in England & Wales
Registered office	18 Lemon Street Truro Cornwall TR1 2LS
Trustees	Ian Bell (resigned) James Cofer Sharon Cope (appointed 4th November 23) Sylvia Dyer Lynda Quee John Richards (appointed 4th November 23) Ann Taylor (resigned) Lynne Tasker
Honorary Members	P Holden
Independent Examiner	Debbie Risborough (FCCA) Cornwall Community Accountancy Service The Elms 61 Green Lane Redruth TR15 1LS

Cornwall Family History Society

Trustees' Report

The trustees present their report and the financial statements for the year ended 30 June 2024

Objectives and activities

The aims and objectives of the Society are to promote and provide education and research into the genealogies and histories of Cornish and other families for public benefit. In furtherance of these stated aims and objectives, but not further or otherwise, the Society shall have the power: -

- (a) to publish documents, records and other literature relating to the genealogies and histories of Cornish and other families;
- (b) to purchase genealogical work pertaining to Cornwall;
- (c) to hold and maintain a library of printed and other works for the use of Society members and members of the general public;
- (d) to provide and maintain an online presence in the form of a website and research database;
- (e) to do all such other lawful things as shall further the aims and objectives of the society.

Achievements and performance

The twelve months covered by this report has shown an upturn of visitors to our Research Library which has more than doubled, and especially from overseas visitors. We will need to monitor this trend as this certainly supports our intention to continue to improve the style and content of our online websites.

We acknowledge that we should not just wait for people to come to us and have continued to be proactive in attending local history events and our regular series of Family History Drop-In sessions at Kresen Kernow are now firmly established.

With regards to our membership statistics, we continue to attract the same number of new members each month, but our overall membership has declined, but we are ramping up the use of social media to communicate with a wider audience by more modern means.

It is the policy of the charity to maximise access to family history data to its members and the general public. This has been achieved by the indexing and publishing of the information from source genealogical documents at the lowest cost commensurate with sustaining further similar work.

To this end, during the period the society has:

- Maintained and updated the society's website to inform the public and society members of new ventures, and made available both our own and other people's products with a Cornish-theme or family history relevance , that we feel are of value to our members and the public.
- Continued to support and update our Cornwall's War History website, which honours the losses and sacrifices of the county during the two World Wars and subsequent conflicts.
- Provided access to and advice, by experienced volunteer researchers, on how to best use our records via our Research Library that open to the public three days per week and one Saturday per month.
- Continued to co-operate in the provision of data with the Family History Federation who in turn work with Find My Past to make the information available online.

Cornwall Family History Society

Trustees' Report

- Produced a quarterly journal to inform the members of new ventures, to encourage their presence at events and provide a forum for the sharing of information with our members, especially those overseas.
- Participated at various family history fairs run by other organisations around the county, exhibiting the society's database and shared the variety of information available, including general family history assistance to those who do not have Cornish ancestors.
- As part of our education remit, we are looking at ways of providing talks and educational presentations and/or discussions either via Zoom or on Facebook, as attendance at our courses has dropped.
- Continued to expand the reasonably priced fee-based research service for members and the general public.
- Kept abreast of current best genealogical practice through contact with the national Family History Federation.
- Continued to enjoy good relations with our neighbours at Devon Family History Society
- Continued and extended a good working relationship with Kresen Kernow (the former Cornwall Records Office).
- Continued to protect the privacy of our members in compliance with General Data Protection Act (2018).

Plans for future periods

- The society is aiming to move to new premises within Truro with the aim of trying to cut our expenditure.
- The society is in the process of updating and modernising our website, with the aim of making it more navigable.
- The society continues to support, manage and publish the work of volunteer members and maintains a research library which is open to the general public, all in furtherance of the society's stated aim of maximising access to family history data for everyone.
- Cornwall Family History Society has a strong educational aim and fulfils this role by educating and assisting members of the public and its members in techniques for researching their interests. To this end we will consider the possibility of transferring our training courses, to online platforms and with interaction via Zoom or via a private Facebook group, with the possibility of including various talks and Q&A sessions.
- Stronger links will continue to be made with other relevant agencies in order to make further information available for genealogists worldwide. On a more local basis we wish to improve our connections with the local museum trusts to increase our outreach to these establishments with regard to any family history issues, and also forge links with Kernow Goth (the Federation of Old Cornwall Societies).
- Continue to explore new revenue generating opportunities to secure the long-term viability of the society.
- To actively recruit new volunteers to enable the continuation of our programme of education and research.

Cornwall Family History Society

Trustees' Report

Structure, governance and management

The society is managed by a committee of up to eleven member trustees who have been proposed and elected at the Annual General Meeting for the ensuing year. The management of the society is the responsibility of the trustees who are elected or co-opted under the terms of our constitution.

Volunteers

The trustees wish to express their great appreciation of the dedication and hard work of all the volunteers without whom this society could not exist – members who have helped the work of the society through the transcribing and indexing of records, photographing graves, guiding the research of library visitors and others who work long hours out of sight of the general membership with no thought of reward.

Trustee Responsibilities

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Companies Act 2006 and the applicable Statement of Recommended Practice. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken as trustees to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

This report has been prepared in accordance with the Charities SORP (FRS102).

Approved by the Board on 2nd November 2024 and signed on its behalf by:

.....
Trustee

Cornwall Family History Society Independent Examiner's Report

I report on the accounts of the company for the year ended 30 June 2024 which are set out on pages 6 to 16.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (“the 2011 Act”). The trustees consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act;
- and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - o to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of the 2011 Act; and
 - o to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met;
- 2) or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Debbie Risborough, Chartered Certified Accountant
Cornwall Community Accountancy Service
The Elms, 61 Green Lane,
Redruth, Cornwall TR15 1LS

.....
Date:

Cornwall Family History Society

Statement of Financial Activities

for the year ended 30 June 2024

	Note	Unrestricted funds 2024 £	Restricted income funds 2024 £	Total funds 2024 £	Prior year funds 2023 £
Income and endowments from:					
Donations and legacies	4	2,745	-	2,745	3,540
Charitable activities	5	46,660	-	46,660	54,000
Investments	6	158	-	158	80
Total		49,563	-	49,563	57,620
Expenditure on:					
Charitable activities	7	69,498	-	69,498	74,707
Total		69,498	-	69,498	74,707
Net income/(expenditure) before investment gains/(losses)		(19,935)	-	(19,935)	(17,087)
Net gains/(losses) on investments		10,666	-	10,666	(3,595)
Net income/(expenditure)		(9,269)	-	(9,269)	(20,682)
Other gains/(losses)		-	-	-	-
Net movement in funds		(9,269)	-	(9,269)	(20,682)
Reconciliation of funds:					
Total funds brought		117,296	31,949	149,245	169,927
Total funds carried forward		108,027	31,949	139,976	149,245

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities

Cornwall Family History Society

Balance Sheet

As at 30 June 2024

	Note	2024		2023	
		£	£	£	£
Fixed Assets					
Tangible Assets	11		<u>16,994</u>		<u>16,994</u>
			16,994		16,994
Current Assets					
Stocks and work in progress	13	1,676		1,676	
Investments	12	115,011		104,345	
Cash at bank and in hand		<u>6,874</u>		<u>27,430</u>	
		123,561		133,451	
Creditors: Amounts falling due within one year					
	13	(579)		(1,200)	
Net current assets					
			<u>122,982</u>		<u>132,251</u>
Total assets less current liabilities					
			139,976		149,245
Net assets					
			<u>139,976</u>		<u>149,245</u>
The funds of the charity:					
Restricted funds					
			31,949		31,949
Unrestricted funds					
Other reserves		4,581		4,581	
Unrestricted income funds		<u>88,959</u>		<u>108,894</u>	
Total unrestricted funds			93,540		113,475
Revaluation reserve					
			14,487		3,821
Total charity funds					
			<u>139,976</u>		<u>149,245</u>

Approved by the Board on 2nd November 2024 and signed on its behalf by:

Trustee

Cornwall Family History Society

Notes to the Accounts

1 Accounting policies

1.1 Basis of accounting

The accounts have been prepared under the historical cost convention and 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 (FRS102) second edition - October 2019 (effective 1 January 2019);
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102);
- the Companies Act 2006 and
- the Charities Act 2011.

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

The charity constitutes a public benefit entity as defined by FRS102

1.2 Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

1.3 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.

Designated funds are amounts that are allocated for specific purposes by the charity itself.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Revaluation funds are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market value.

1.4 Income

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102.

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Donations and legacies are voluntary income received by way of donations and gifts. It is included within the accounts when receivable and only when the charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts are included in the accounts at the same time as the gift/donation to which it relates

Cornwall Family History Society

Notes to the Accounts

Donated goods and services are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

The value of services provided by volunteers is not included within the accounts.

1.5 Resources expended

Liabilities are recognised where there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and includes the attributable value added tax which cannot be recovered.

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

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.

Support costs are the those costs required to support the charity in carrying out its activities and meeting its objects.

Governance costs include costs associated with meeting the constitutional and statutory requirements of the Charity, including the preparation and examination of the statutory accounts, the costs of trustee meetings and other costs linked to the strategic management of the Charity including the cost of any legal advice to trustees on governance or constitutional matters.

1.6 Tangible fixed assets and depreciation

All assets costing more than £??? are capitalised.

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, which is reviewed annually. The rates used are as follows:-

Plant and machinery -20% straight line

Heritage assets - 0% held at cost due to retained value and the difficulty of obtaining a valuation

Heritage assets comprise the library and prize award cups

1.7 Taxation

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

1.8 Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Cornwall Family History Society

Notes to the Accounts

1.9 Debtors

Trade and other 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.

1.10 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Creditors and provisions

Creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.12 Pension costs

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

1.13 Leases

Rentals under operating leases are charged to the statement of financial activities on a straight-line basis over the lease term.

1.14 Statement of cash flows

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity

2 Company Status

The organisation is an unincorporated charity and has no share capital.
The charity is incorporated in England.
The members of the charity are the trustees named on page 1.

Cornwall Family History Society

Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted income funds 2023 £	Total funds 2023 £
Income			
Income and endowments from:			
Donations and legacies	3,541	-	3,541
Charitable activities	53,669	-	53,669
Investments	80	-	80
Total	57,290	-	57,290
Expenditure			
Expenditure on:			
Charitable activities	74,377	-	74,377
Total	74,377	-	74,377
Net income/(expenditure) before investment gains/(losses)	(17,087)	-	(17,087)
Net gains/(losses) on investments	(3,595)	-	(3,595)
Net income/(expenditure)	(20,682)	-	(20,682)
Other gains/(losses)			-
Net movement in funds	(20,682)	-	(20,682)
 Reconciliation of funds:			
Total funds brought forward	137,978	31,949	169,927
Total funds carried forward	117,296	31,949	149,245

Cornwall Family History Society

Notes to the Accounts

4 Donations and Legacies

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	2024 £	2023 £
Appeals and donations	1,141	-	1,141	1,563
Gift Aid tax reclaimed	1,604	-	1,604	1,976
	<u>2,745</u>	<u>-</u>	<u>2,745</u>	<u>3,539</u>

5 Incoming resources from charitable activities

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	2024 £	2023 £
<i>Subscriptions</i>				
United Kingdom	20,056	-	20,056	24,522
Outside Europe	10,729	-	10,729	14,182
<i>Genealogy</i>				
Receipts from meetings	270	-	270	440
Receipts from searches	2,269	-	2,269	2,028
Sales of publications	1,168	-	1,168	2,224
Sales of directory, census and other items	12,168	-	12,168	10,602
	<u>46,660</u>	<u>-</u>	<u>46,660</u>	<u>53,998</u>

6 Investment income

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	2024 £	2023 £
Interest on cash deposits	158	-	158	80
	<u>158</u>	<u>-</u>	<u>158</u>	<u>80</u>

Cornwall Family History Society

Notes to the Accounts

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total	Prior year
	£	£	2024 £	2023 £
Direct costs				
Subscriptions and research	1,124	-	1,124	1,219
Journal production costs	8,582	-	8,582	12,864
Travelling	1,437	-	1,437	1,317
	11,143	-	11,143	15,400
Support costs				
Wages and salaries	26,213	-	26,213	24,931
Pensions	881	-	881	772
Rent and rates	20,906	-	20,906	21,642
Insurance	96	-	96	96
Telephone and fax	794	-	794	705
IT expenses	5,281	-	5,281	5,579
Printing, postage and stationery	829	-	829	1,030
Subscriptions	187	-	187	176
Sundry expenses	759	-	759	1,707
Advertising & Marketing	-	-	-	60
Bank charges	1,668	-	1,668	1,828
Total Support Costs	57,614	-	57,614	58,526
Governance Costs				
Cost of trustee meetings	181	-	181	186
The audit or independent examination of the charity's accounts	560	-	560	595
Total Governance Costs	741	-	741	781
Total Charitable Expenditure	69,498	-	69,498	74,707

8 Net income/ expenditure

Net income/expenditure is stated after charging:

	2024 £	2023 £
Independent Examiners' remuneration	560	595
	560	595

Cornwall Family History Society

Notes to the Accounts

9 Staff costs

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

	2024 Number	2023 Number
Staff in charitable activities	2	2
Volunteers (nos of people involved excluding Trustees)		

The aggregate payroll costs of these persons were as follows:

	2024 £	2023 £
Wages and salaries	26,213	24,931
Social security	-	-
Pensions	881	772
	27,094	25,703

No employee received emoluments in excess of £60,000 in either the current or the prior year.

10 Trustees' remuneration and expenses

Trustees received no remuneration or benefits in kind during the year (2023- £nil).

Expenses totalling £166.60 were paid to 1 Trustee (2023- £nil)

11 Tangible fixed assets

	Heritage assets	Plant and machinery	Total
	£	£	£
Cost			
As at 1 July 2023	14,194	36,029	50,223
As at 30 June 2024	14,194	36,029	50,223
Depreciation			
As at 1 July 2023	-	33,229	33,229
As at 30 June 2024	-	33,229	33,229
Net Book Value			
As at 30 June 2024	14,194	2,800	16,994
As at 30 June 2023	14,194	2,800	16,994

Cornwall Family History Society

Notes to the Accounts

12 Investments

	Listed investment s £
Market value	
As at 30 June 2023	104,345
Revaluation of investments as at the period end.	10,666
As at 30 June 2024	<u>115,011</u>
Net book value	
As at 30 June 2023	104,345
As at 30 June 2024	<u>115,011</u>
All investment assets were held in the UK	

13 Stocks

	2024 £	2023 £
Stock	1,676	1,676
	<u>1,676</u>	<u>1,676</u>

14 Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	19	605
Accruals and deferred income	560	595
	<u>579</u>	<u>1,200</u>

Cornwall Family History Society

Notes to the Accounts

15 Analysis of funds

	As at 1 July 2023	Incoming Resources	Resources Expended	Transfers	As at 30 June 2024
	£	£	£	£	£
Restricted Funds					
Restricted fund 1	31,949	-	-	-	31,949
	<u>31,949</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,949</u>
General Funds					
Unrestricted funds	108,894	49,563	(69,498)	-	88,959
Designated funds					
Document purchase fund	4,581	-	-	-	4,581
Total Unrestricted funds	<u>113,475</u>	<u>49,563</u>	<u>(69,498)</u>	<u>-</u>	<u>93,540</u>
Revaluation reserves:					
Revaluation fund	3,821	10,666	-	-	14,487
Total Unrestricted funds	<u>3,821</u>	<u>10,666</u>	<u>-</u>	<u>-</u>	<u>14,487</u>
Total funds	<u>149,245</u>	<u>60,229</u>	<u>(69,498)</u>	<u>-</u>	<u>139,976</u>

16 Net assets by fund

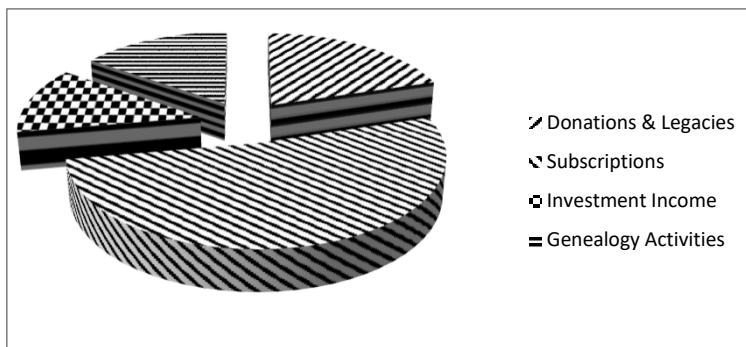
	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
Tangible assets	16,994	-	16,994	16,994
Current assets	91,612	31,949	123,561	133,451
Creditors: Amounts falling due within one year	(579)	-	(579)	(1,200)
Net Assets	<u>108,027</u>	<u>31,949</u>	<u>139,976</u>	<u>149,245</u>

Cornwall Family History Society
Summarised Financial Statements for the period ending 30 June 2024

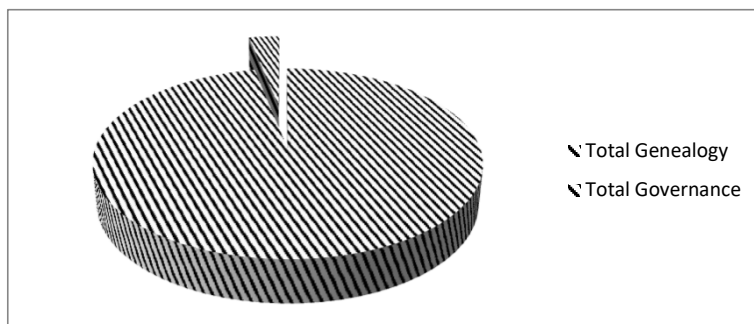
Statement of Financial Activities	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Total income (Analysed below)	60,229	-	60,229	54,025
Expenditure (Analysed below)	69,498	-	69,498	74,707
Net movement in funds/Unrealised Losses	(9,269)	0	(9,269)	(20,682)
Total funds brought forward	117,296	31,949	149,245	169,927
Total funds carried forward	108,027	31,949	139,976	149,245

Balance Sheet at 30th June 2023	2023 £		2022 £	
Tangible Fixed Assets	16,994.00		16,994.00	
Current Assets				
Stock	1,676.00		1,676.00	
Debtors & Accrued income	-		-	
Bank, Cash and Investments	121,885.00	123,561.00	131,775.00	133,451.00
Creditors: amounts falling due within 1 year	-	579.00	-	1,200.00
Net current assets	122,982.00		132,251.00	
Net assets	<u>139,976.00</u>		<u>149,245.00</u>	
Capital and reserves				
Unrestricted funds	108,027.00		117,296.00	
Restricted funds	<u>31,949.00</u>		<u>31,949.00</u>	
	<u>139,976.00</u>		<u>149,245.00</u>	

Donations & Legacies	2,745
Subscriptions	30,785
Investment Income	10,824
Genealogy Activities	15,875
Total Incoming	60,229



Genealogy	
Direct Costs	11,143
Share of Support Costs	56,225
Total Genealogy	67,368
Governance	
Independent Examination	560
Board meeting costs	181
Share of Support Costs	1,389
Total Governance	2,130
Total Outgoing	69,498



CORNWALL FAMILY HISTORY SOCIETY

England & Wales - Charity number 288686

Accounts

Cornwall Family History Society

An unincorporated charity.

Charity No. 288686

Trustees' Report and Unaudited Accounts

30 June 2023

Cornwall Community Accountancy Service
The Elms,
61 Green Lane
Redruth
Cornwall
TR15 1LS

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Society
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**Cornwall Family History
Society
TRUSTEES ANNUAL
REPORT**

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 288686

Registered Office

18 Lemon Street
Truro
Cornwall
TR1 2LS

Trustees

The following Trustees served during the year:

Ann Taylor	
Colin Trebilcock	(Resigned 5 November 2022)
Ian Bell	
Jacqueline Casson	(Resigned 5 November 2022)
James Cofer	
Jean Southan	(Resigned 5 November 2022)
Lynda Quee	
Lynne Tasker	
Sylvia Dyer	

Honorary Members

President	P Holden
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Accountants

Cornwall Community Accountancy
Service
The Elms, 61 Green Lane
Redruth
Cornwall
TR15 1LS

**Cornwall Family History
Society
TRUSTEES ANNUAL
REPORT**

The Trustees present their report with the unaudited financial statements of the charity for the year ended 30 June 2023.

OBJECTIVES AND ACTIVITIES

The aims and objectives of the Society are to promote and provide education and research into the genealogies and histories of Cornish and other families for public benefit. In furtherance of these stated aims and objectives, but not further or otherwise, the Society shall have the power: -

- (a) to publish documents, records and other literature relating to the genealogies and histories of Cornish and other families;
- (b) to purchase genealogical work pertaining to Cornwall;
- (c) to hold and maintain a library of printed and other works for the use of Society members and members of the general public;
- (d) to provide and maintain an online presence in the form of a website and research database;
- (e) to do all such other lawful things as shall further the aims and objectives of the society.

ACHIEVEMENTS AND PERFORMANCE

The twelve months covered by this report should have shown life returning to a more normal pattern, following the easing of the Covid restrictions that caused so much disruption to everyone's lives. To a certain extent this has occurred, but the Covid pandemic has cast a long shadow which has caused a major shift in everyone's attitude to their working and social lives. The national restrictions made working from home far more common and the use of internet resources for purchases and recreation the norm. This has been reflected in the number of people visiting our research library. Visitor numbers are now increasing, especially from overseas, but we will need to monitor this trend as this certainly supports our intention to continue to improve the style and content of our online websites. We acknowledge that we should not just wait for people to come to us and have been proactive in attending local history events and our regular series of Family History Drop-In sessions at Kresen Kernow is now firmly established.

With regards to our membership statistics we continue to attract the same number of new members each month but our overall membership has declined by 8% which is partly attributable to the sad demise of some of our loyal older members, but we are however ramping up the use of Facebook and Instagram to communicate with a wider audience by more modern means.

It is the policy of the charity to maximise access to family history data to its members and the general public. This has been achieved by the indexing and publishing of the information from source genealogical documents at the lowest cost commensurate with sustaining further similar work. To this end, during the period the society has:

- Maintained and updated the society's website to inform the public and society members of new ventures and make available our own products and other people's products, with a Cornish theme or family history relevance, that we feel are of value to our members and the public.
- Continued to support and update our Cornwall's War History website, which honours the losses and sacrifices of the county during the two World Wars and subsequent conflicts.
- Provided access to and advice, by experienced volunteer researchers, on how to best use our records via our Research Library that continues to open four days per week and one Saturday morning per month.

**Cornwall Family History
Society
TRUSTEES ANNUAL
REPORT**

- Continued to co-operate in the provision of data with the Family History Federation who in turn work with “Find My Past” to make the information available online.
- Produced a quarterly journal to inform the members of new ventures, to encourage their presence at events and provide a forum for the sharing of information with our members, especially those overseas.
- Participated at various family history fairs run by other organisations around the county, exhibiting the society’s database and shared the variety of information available, including general family history assistance to those who do not have Cornish ancestors.
- As part of our education remit, , we are looking at ways of providing talks and educational presentations and/or discussions either via Zoom or on Facebook, as attendance at our courses has dropped.
- Continued to expand the reasonably priced fee based research service for members and also the general public.
- Kept abreast of current best genealogical practice through contact with the national Family History Federation.
- Continued to and enjoy good relations with our neighbours at Devon Family History Society.
- Continued and extended a good working relationship with Kresen Kernow (the former Cornwall Records Office).
- Continued to protect the privacy of our members in compliance with General Data Protection Act (2018).

PLANS FOR FUTURE PERIODS

- The society continues to support, manage and publish the work of volunteer members and maintains a research library which is open to the general public, all in furtherance of the society’s stated aim of maximising access to family history data for everyone.
- Continue to upgrade our websites to keep them fresh and compatible with modern expectations.
- Cornwall Family History Society has a strong educational aim and fulfils this role by educating and assisting members of the public and its members in techniques for researching their interests. To this end we will consider the possibility of transferring our training courses, to online platforms and with interaction via Zoom or via a private Facebook group, with the possibility of including various talks and Q&A sessions.
- Stronger links will continue to be made with other relevant agencies in order to make further information available for genealogists worldwide. On a more local basis we wish to improve our connections with the local museum trusts to increase our outreach to these establishments with regard to any family history issues, and also forge links with Kernow Goth (the Federation of Old Cornwall Societies).
- Thanks to the painstaking work of volunteers in the past, we still have a considerable collection of un-digitised records. Priority will be given to cataloguing and adding these to the website.
- Continue to explore new revenue generating opportunities to secure the long-term viability of the society.
- To actively recruit new volunteers to enable the continuation of our programme of education and research.

**Cornwall Family History
Society
TRUSTEES ANNUAL
REPORT**

STRUCTURE, GOVERNANCE AND MANAGEMENT

The society is managed by a committee of up to eleven member trustees who have been proposed and elected at the annual general meeting for the ensuing year. The management of the society is the responsibility of the trustees who are elected or co-opted under the terms of the constitution.

Volunteers

The trustees wish to express their great appreciation of the dedication and hard work of all the volunteers without whom this society could not exist – members who have helped the work of the society through the transcribing and indexing of records, photographing graves, guiding the research of library visitors and others who work long hours out of sight of the general membership with no thought of reward.

TRUSTEE RESPONSIBILITIES

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

Ian Bell
Trustee
04 November 2023

**Cornwall Family History
Society
INDEPENDENT EXAMINERS
REPORT**

Independent Examiner's Report to the trustees of Cornwall Family History Society

I report to the charity trustees on my examination of the accounts of Cornwall Family History Society for the year ended 30 June 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2011 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 130 of the Charities Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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.

Debbie Risborough
Association of Chartered Certified Accountants
Cornwall Community Accountancy Service
The Elms, 61 Green Lane
Redruth
Cornwall
TR15 1LS
04 November 2023

**Cornwall Family History
Society
STATEMENT OF
FINANCIAL ACTIVITIES**

for the year ended 30 June 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:					
Donations and legacies	4	3,541	-	3,541	7,471
Charitable activities	5	53,669	-	53,669	58,172
Investments	6	80	-	80	3
Total		57,290	-	57,290	65,646
Expenditure on:					
Charitable activities	7	74,377	-	74,377	72,964
Total		74,377	-	74,377	72,964
Net losses on investments		(3,595)	-	(3,595)	(6,303)
Net expenditure		(20,682)	-	(20,682)	(13,621)
Net expenditure before other gains/(losses)		(20,682)	-	(20,682)	(13,621)
Other gains and losses:					
Net movement in funds		(20,682)	-	(20,682)	(13,621)
Reconciliation of funds:					
Total funds brought forward		137,978	31,949	169,927	183,548
Total funds carried forward		117,296	31,949	149,245	169,927

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

**Cornwall Family History
Society
BALANCE SHEET**

at **30 June 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	10	16,994	16,994
		16,994	16,994
Current assets			
Stocks	11	1,676	1,676
Investments	12	104,345	107,940
Cash at bank and in hand		27,430	44,972
		133,451	154,588
Creditors: Amount falling due within one year	13	(1,200)	(1,655)
Net current assets		132,251	152,933
Total assets less current liabilities		149,245	169,927
Net assets excluding pension asset or liability		149,245	169,927
Total net assets		149,245	169,927
The funds of the charity			
Restricted funds			
Restricted income funds	14	31,949	31,949
		31,949	31,949
Unrestricted funds			
General funds	14	108,894	125,981
Designated funds		4,581	4,581
		113,475	130,562
Reserves			
Revaluation reserve	14	3,821	7,416
		3,821	7,416
Total funds		149,245	169,927

Approved by the board on 04 November 2023

And signed on its behalf by:

Ian Bell

Trustee

04 November 2023

**Cornwall Family History
Society
NOTES TO THE ACCOUNTS**

for the year ended 30 June 2023

1 Accounting policies

Basis of preparation

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

The charity constitutes a public benefit entity as defined by FRS102.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Cornwall Family History
Society
NOTES TO THE ACCOUNTS**

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

**Cornwall Family History
Society**

NOTES TO THE ACCOUNTS

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Heritage assets	0% Held at cost due to retained value and the difficulty in obtaining valuation
Plant and machinery	20% Straight line

Heritage assets comprise the library and prize award cups.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

**Cornwall Family History
Society
NOTES TO THE ACCOUNTS**

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Statement of cash flows

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity

2 Company status

The organisation is an unincorporated charity and consequently does not have share capital.

**Cornwall Family History
Society
NOTES TO THE ACCOUNTS**

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	7,471	-	7,471
Charitable activities	58,172	-	58,172
Investments	3	-	3
Total	65,646	-	65,646
Expenditure on:			
Charitable activities	71,008	1,956	72,964
Total	71,008	1,956	72,964
Net gains on investments	(6,303)	-	(6,303)
Net income	(11,665)	(1,956)	(13,621)
Net income before other gains/(losses)	(11,665)	(1,956)	(13,621)
Other gains and losses:			
Net movement in funds	(11,665)	(1,956)	(13,621)
Reconciliation of funds:			
Total funds brought forward	149,643	33,905	183,548
Total funds carried forward	137,978	31,949	169,927

4 Income from donations and legacies

	Unrestricted £	Total 2023 £	Total 2022 £
Appeals and donations	1,565	1,565	1,111
Legacies	-	-	2,000
Gift aid	1,976	1,976	4,360
	3,541	3,541	7,471

**Cornwall Family History
Society
NOTES TO THE ACCOUNTS**

5 Income from charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Subscriptions</i>			
United Kingdom	24,522	24,522	28,424
Outside Europe	14,182	14,182	14,350
<i>Genealogy</i>			
Receipts from meetings	440	440	17
Receipts from searches	2,028	2,028	2,201
Sales of publications	2,224	2,224	1,710
Sale of directory, census and other items	10,273	10,273	11,470
	53,669	53,669	58,172
	53,669	53,669	58,172

6 Income from investments

	Unrestricted	Total 2023	Total 2022
	£	£	£
Bank interest received	80	80	3
	80	80	3
	80	80	3

**Cornwall Family History
Society
NOTES TO THE ACCOUNTS**

7 Expenditure on charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Direct expenditure on charitable activities</i>			
Subscriptions & Research	1,219	1,219	1,180
Journal production costs	12,864	12,864	12,245
Travelling	1,317	1,317	153
<i>Support Costs</i>			
Wages	24,931	24,931	23,128
Pensions	772	772	668
Rent & rates	21,642	21,642	21,667
Insurance	96	96	96
Repairs & renewals	-	-	1,956
Telephone and fax	705	705	1,232
IT expenses	5,579	5,579	5,122
Printing, postage and stationary	1,088	1,088	1,874
Subscriptions	176	176	173
sundry expenses	1,707	1,707	1,483
Cleaning	-	-	4
Marketing and promotion	60	60	50
Bank charges	1,440	1,440	1,231
<i>Governance costs</i>			
Cost of trustee meetings	186	186	102
Independent examination of the charity's accounts	595	595	600
	74,377	74,377	72,964

8 Trustee remuneration and expenses

	2023 Number	2022 Number
The nature of the reimbursed expenses	No remuneration or expenses were paid to trustees in the current or prior periods.	

**Cornwall Family History
Society
NOTES TO THE ACCOUNTS**

9 Staff costs

Salaries and wages	24,931	23,128
Pension costs	772	668
	25,703	23,796

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

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

	2023	2022
	Number	Number
Charitable activities	2	2
	2	2

10 Tangible fixed assets

	Heritage assets	Plant and machinery	Total
	£	£	£
Cost or revaluation			
At 1 July 2022	14,194	36,029	50,223
At 30 June 2023	14,194	36,029	50,223
Depreciation and impairment			
At 1 July 2022	-	33,229	33,229
At 30 June 2023	-	33,229	33,229
Net book values			
At 30 June 2023	14,194	2,800	16,994
At 30 June 2022	14,194	2,800	16,994

11 Stocks

	2023	2022
	£	£
Finished goods	1,676	1,676
	1,676	1,676

12 Current asset investments

	2023	2022
	£	£
Listed investments	104,345	107,940
	104,345	107,940

**Cornwall Family History
Society
NOTES TO THE ACCOUNTS**

13 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Other creditors	605	1,060
Accruals and deferred income	595	595
	1,200	1,655

14 Movement in funds

	At 1 July 2022	Incoming resources (including other gains/losses)	Resources expended	At 30 June 2023
	£	£	£	£
Restricted funds:				
Restricted income funds:				
	31,949	-	-	31,949
<i>Total</i>	31,949	-	-	31,949
Unrestricted funds:				
General funds	125,981	57,290	(74,377)	108,894
Designated funds:				
Document purchase fund	4,581	-	-	4,581
<i>Total</i>	4,581	-	-	4,581
Revaluation Reserves:				
Revaluation fund	7,416	(3,595)		3,821
<i>Total revaluation reserves</i>	7,416	(3,595)		3,821
Total funds	169,927	53,695	(74,377)	149,245

Purposes and restrictions in relation to the funds:

Revaluation reserves Represent the amount by which investments exceed their historical cost.

Designated funds:
Document purchase fund

**Cornwall Family History
Society**

NOTES TO THE ACCOUNTS

**Analysis of net assets between
15 funds**

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	4,132	12,862	16,994
Net current assets	113,164	19,087	132,251
	<u>117,296</u>	<u>31,949</u>	<u>149,245</u>

16 Related party disclosures

Controlling party

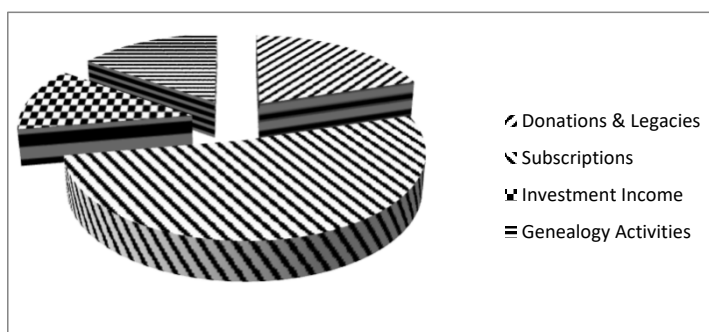
The charity is an unincorporated charity managed by the trustees. Thus no single party controls the organisation.

Cornwall Family History Society
Summarised Financial Statements for the period ending 30th June 2023

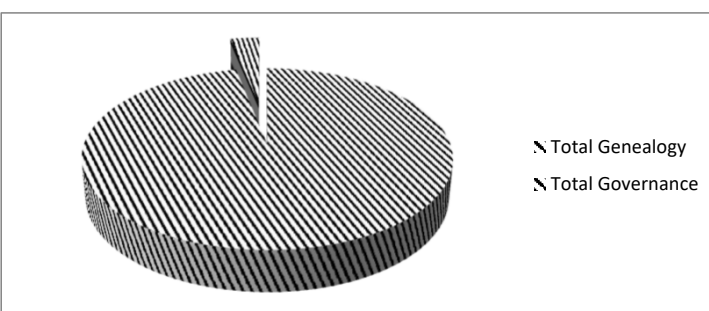
Statement of Financial Activities	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Total income (Analysed below)	53,695	-	53,695	59,343
Expenditure (Analysed below)	74,377	-	74,377	72,964
Net movement in funds/Unrealised Losses	(20,682)	0	(20,682)	(13,621)
Total funds brought forward	136,022	33,905	169,927	183,548
Total funds carried forward	115,340	33,905	149,245	169,927

Balance Sheet at 30th June 2022	2023 £		2022 £	
Tangible Fixed Assets	16,994.00		16,994.00	
Current Assets				
Stock	1,676.00		1,676.00	
Debtors & Accrued income	-		-	
Bank, Cash and Investments	152,912.00	154,588.00	152,912.00	154,588.00
Creditors: amounts falling due within 1 year	-	1,655.00	-	1,655.00
Net current assets	152,933.00		152,933.00	
Net assets	<u>169,927.00</u>		<u>169,927.00</u>	
Capital and reserves				
Unrestricted funds	115,340.00		137,978.00	
Restricted funds	<u>33,905.00</u>		<u>31,649.00</u>	
	<u>149,245.00</u>		<u>169,627.00</u>	

Donations & Legacies	3,541
Subscriptions	38,704
Investment Income	- 3,515
Genealogy Activities	14,965
Total Incoming	53,695



Genealogy	
Direct Costs	15,400
Share of Support Costs	56,866
Total Genealogy	72,266
Governance	
Independent Examination	595
Board meeting costs	186
Share of Support Costs	1,330
Total Governance	2,111
Total Outgoing	74,377



CORNWALL FAMILY HISTORY SOCIETY

England & Wales - Charity number 288686

Accounts

**Cornwall Family History
Society
INDEPENDENT EXAMINERS
REPORT**

Independent Examiner's Report to the trustees of Cornwall Family History Society

I report to the charity trustees on my examination of the accounts of Cornwall Family History Society for the year ended 30 June 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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.

Debbie Risborough
Association of Chartered Certified Accountants
Cornwall Community Accountancy Service
The Elms, 61 Green Lane
Redruth
Cornwall
TR15 1LS
05 November 2022

**Cornwall Family History
Society
STATEMENT OF
FINANCIAL ACTIVITIES**

for the year ended 30 June 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:					
Donations and legacies	4	7,471	-	7,471	18,161
Charitable activities	5	58,172	-	58,172	60,289
Investments	6	3	-	3	4
Total		65,646	-	65,646	78,454
Expenditure on:					
Charitable activities	7	71,008	1,956	72,964	66,408
Total		71,008	1,956	72,964	66,408
Net (losses)/gains on investments		(6,303)	-	(6,303)	11,179
Net (expenditure)/income		(11,665)	(1,956)	(13,621)	23,225
Net (expenditure)/income before other gains/(losses)		(11,665)	(1,956)	(13,621)	23,225
Other gains and losses:					
Net movement in funds		(11,665)	(1,956)	(13,621)	23,225
Reconciliation of funds:					
Total funds brought forward		149,643	33,905	183,548	160,323
Total funds carried forward		137,978	31,949	169,927	183,548

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**Cornwall Family History
Society
BALANCE SHEET**

	at	30 June 2022	
	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	10	16,994	16,994
		16,994	16,994
Current assets			
Stocks	11	1,676	1,676
Investments	12	107,940	114,243
Cash at bank and in hand		44,972	52,501
		154,588	168,420
Creditors: Amount falling due within one year	13	(1,655)	(1,866)
Net current assets		152,933	166,554
Total assets less current liabilities		169,927	183,548
Net assets excluding pension asset or liability		169,927	183,548
Total net assets		169,927	183,548
The funds of the charity			
Restricted funds	14		
Restricted income funds		31,949	33,905
		31,949	33,905
Unrestricted funds	14		
General funds		125,981	131,343
Designated funds		4,581	4,581
		130,562	135,924
Reserves	14		
Revaluation reserve		7,416	13,719
		7,416	13,719
Total funds		169,927	183,548

Approved by the board on 05 November 2022

And signed on its behalf by:

Ian Bell

Trustee

05 November 2022

**Cornwall Family History
Society
NOTES TO THE ACCOUNTS**

for the year ended 30 June 2022

1 Accounting policies

Basis of preparation

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

The charity constitutes a public benefit entity as defined by FRS102.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Cornwall Family History
Society
NOTES TO THE ACCOUNTS**

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

**Cornwall Family History
Society**

NOTES TO THE ACCOUNTS

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Heritage assets	0% Held at cost due to retained value and the difficulty in obtaining valuation
Plant and machinery	20% Straight line

Heritage assets comprise the library and prize award cups.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

**Cornwall Family History
Society
NOTES TO THE ACCOUNTS**

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Statement of cash flows

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity

2 Company status

The organisation is an unincorporated charity and consequently does not have share capital.

**Cornwall Family History
Society
NOTES TO THE ACCOUNTS**

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	18,161	-	18,161
Charitable activities	60,289	-	60,289
Investments	4	-	4
Total	<u>78,454</u>	<u>-</u>	<u>78,454</u>
Expenditure on:			
Charitable activities	66,408	-	66,408
Total	<u>66,408</u>	<u>-</u>	<u>66,408</u>
Net gains on investments	11,179	-	11,179
Net income	<u>23,225</u>	<u>-</u>	<u>23,225</u>
Net income before other gains/(losses)	23,225	-	23,225
Other gains and losses:			
Net movement in funds	<u>23,225</u>	<u>-</u>	<u>23,225</u>
Reconciliation of funds:			
Total funds brought forward	126,418	33,905	160,323
Total funds carried forward	<u>149,643</u>	<u>33,905</u>	<u>183,548</u>

Income from donations and legacies

4

	Unrestricted £	Total 2022 £	Total 2021 £
Appeals and donations	1,111	1,111	563
Legacies	2,000	2,000	-
Cornwall Council COvid19 grant	-	-	17,598
Gift aid	4,360	4,360	-
	<u>7,471</u>	<u>7,471</u>	<u>18,161</u>

**Cornwall Family History
Society
NOTES TO THE ACCOUNTS**

5 Income from charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Subscriptions			
United Kingdom	28,424	28,424	31,891
Outside Europe	14,350	14,350	14,725
Genealogy			
Receipts from meetings	17	17	-
Receipts from searches	2,201	2,201	2,277
Sales of publications	1,710	1,710	567
Sale of directory, census and other items	11,470	11,470	10,829
	58,172	58,172	60,289

6 Income from investments

	Unrestricted	Total 2022	Total 2021
	£	£	£
Bank interest received	3	3	4
	3	3	4

**Cornwall Family History
Society
NOTES TO THE ACCOUNTS**

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
<i>Direct expenditure on charitable activities</i>				
Subscriptions & Research	1,180	-	1,180	1,181
Journal production costs	12,245	-	12,245	11,181
Travelling	153	-	153	-
<i>Support Costs</i>				
Wages	23,128	-	23,128	22,805
Pensions	668	-	668	776
Rent & rates	21,667	-	21,667	18,144
Insurance	96	-	96	96
Repairs & renewals	-	1,956	1,956	-
Telephone and fax	1,232	-	1,232	1,118
IT expenses	5,122	-	5,122	6,528
Printing, postage and stationary	1,874	-	1,874	1,303
Subscriptions	173	-	173	72
sundry expenses	1,483	-	1,483	561
Cleaning	4	-	4	-
Marketing and promotion	50	-	50	-
Bank charges	1,231	-	1,231	1,778
<i>Governance costs</i>				
Cost of trustee meetings	102	-	102	-
Accountancy fees	-	-	-	270
Independent examination of the charity's accounts	600	-	600	595
	71,008	1,956	72,964	66,408

8 Trustee remuneration and expenses

	2022 Number	2021 Number
The nature of the reimbursed expenses	No remuneration or expenses were paid to trustees in the current or prior periods.	

**Cornwall Family History
Society
NOTES TO THE ACCOUNTS**

9 Staff costs

Salaries and wages	23,128	22,805
Pension costs	668	776
	23,796	23,581

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

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

	2022 Number	2021 Number
Charitable activities	2	2
	2	2

10 Tangible fixed assets

	Heritage assets	Plant and machinery	Total
	£	£	£
Cost or revaluation			
At 1 July 2021	14,194	36,029	50,223
At 30 June 2022	14,194	36,029	50,223
Depreciation and impairment			
At 1 July 2021	-	33,229	33,229
At 30 June 2022	-	33,229	33,229
Net book values			
At 30 June 2022	14,194	2,800	16,994
At 30 June 2021	14,194	2,800	16,994

11 Stocks

	2022 £	2021 £
Finished goods	1,676	1,676
	1,676	1,676

12 Current asset investments

	2022 £	2021 £
Listed investments	107,940	114,243
	107,940	114,243

**Cornwall Family History
Society
NOTES TO THE ACCOUNTS**

13 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Other creditors	1,060	1,270
Accruals and deferred income	595	596
	1,655	1,866

14 Movement in funds

	At 1 July 2021	Incoming resources (including other gains/losses)	Resources expended	At 30 June 2022
	£	£	£	£
Restricted funds:				
Restricted income funds:				
	33,905	-	(1,956)	31,949
<i>Total</i>	33,905	-	(1,956)	31,949
Unrestricted funds:				
General funds	131,343	65,646	(71,008)	125,981
Designated funds:				
Document purchase fund	4,581	-	-	4,581
<i>Total</i>	4,581	-	-	4,581
Revaluation Reserves:				
Revaluation fund	13,719	(6,303)		7,416
<i>Total revaluation reserves</i>	13,719	(6,303)		7,416
Total funds	183,548	59,343	(72,964)	169,927

Purposes and restrictions in relation to the funds:

Revaluation reserves Represent the amount by which investments exceed their historical cost.

Designated funds:
Document purchase fund

**Cornwall Family History
Society
NOTES TO THE ACCOUNTS**

**Analysis of net assets between
15 funds**

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	4,132	12,862	16,994
Net current assets	133,846	19,087	152,933
	<u>137,978</u>	<u>31,949</u>	<u>169,927</u>

16 Related party disclosures

Controlling party

The charity is an unincorporated charity managed by the trustees. Thus no single party controls the organisation.

CORNWALL FAMILY HISTORY SOCIETY

England & Wales - Charity number 288686

Accounts

Cornwall Family History Society

An Unincorporated Charity

Charity No. 288686

Trustees' Report and Unaudited Accounts

30 June 2021

Cornwall Community Accountancy Service
The Elms,
61 Green Lane
Redruth
Cornwall
TR15 1LS

**Cornwall Family History
Society
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**Cornwall Family History
Society
TRUSTEES ANNUAL
REPORT**

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 288686

Registered Office

18 Lemon Street
Truro
Cornwall
TR1 2LS

Trustees

The following Trustees served during the year:

Ann Taylor
Colin Trebilcock
Ian Bell
Jacqueline Casson
James Cofer
Lynda Quee
Lynne Tasker
Sylvia Dyer

Honorary Members

President	P Holden
Vice President	V Hendra

Accountants

Cornwall Community Accountancy Service
The Elms, 61 Green Lane
Redruth
Cornwall
TR15 1LS

**Cornwall Family History
Society
TRUSTEES ANNUAL
REPORT**

The Trustees present their report with the unaudited financial statements of the charity for the year ended 30 June 2021.

OBJECTIVES AND ACTIVITIES

The aims and objectives of the Society are to promote and provide education and research into the genealogies and histories of Cornish and other families for public benefit. In furtherance of these stated aims and objectives, but not further or otherwise, the Society shall have the power: -

- (a) to publish documents, records and other literature relating to the genealogies and histories of Cornish and other families;
- (b) to purchase genealogical work pertaining to Cornwall;
- (c) to hold and maintain a library of printed and other works for the use of Society members and members of the general public;
- (d) to provide and maintain an online presence in the form of a website and research database;
- (e) to do all such other lawful things as shall further the aims and objectives of the society.

ACHIEVEMENTS AND PERFORMANCE

The unprecedented national restrictions imposed to control the Covid-19 pandemic continued to affect the normal functioning of our society for the whole duration of this reporting period. Our research library remained closed (reopened on the 2nd August 2021) and our full time Secretary worked, mainly from home, to keep our administration on track. Meetings of the Executive Committee continued remotely via email and Zoom and we have now extended our training remit to include an online lecture option.

Preparations for last year's Annual General Meeting were well advanced until the November lockdown prohibited the meeting. All the relevant reports and details were made available on our website and significant aspects will be incorporated in this year's AGM. We are fortunate that our extensive website databases were unaffected and allowed normal access for our members to enjoy. The pandemic has completely altered many people's outlook on life. The vaccination programme is allowing a gradual return to more normal life and the resumption of former interests. Our membership figures have shown only a small decline but we will need to be mindful of our members and the public's concerns as we resume normal service.

Our aims and objectives remain the same and so I have listed these below but have added a note to indicate where certain activities have been temporarily curtailed by national restrictions.

It is the policy of the charity to maximise access to family history data to its members and the general public. This has been achieved by the indexing and publishing of the information from source genealogical documents at the lowest cost commensurate with sustaining further similar work.

**Cornwall Family History
Society
TRUSTEES ANNUAL
REPORT**

To this end, during the period the society has:

- Maintained and updated the society's website to inform the public and society members of new ventures and make available our own products and other people's products, with a Cornish theme or family history relevance, that we feel are of value to our members and the public.
- Continued to support and update our Cornwall's War History website, which honours the losses and sacrifices of the county during the two World Wars and subsequent conflicts.
- Provided access to and advice on how to best use our records via our Research Library that continues to open four days per week and one Saturday morning per month, and is staffed by experienced volunteer researchers. (Note – Covid restrictions prevented the safe opening of our library for the duration of this report but restricted access resumed in August 2021)
- Continued to co-operate in the provision of data with the Family History Federation who in turn work with "Find My Past" to make the information available online.
- Produced a quarterly journal to inform the members of new ventures, to encourage their presence at events and provide a forum for the sharing of information with our overseas members.
- Participated at various family history fairs run by other organisations around the county, exhibiting the society's database and sharing the variety of information available, including general family history assistance to those who do not have Cornish ancestors. (Note – National Covid restrictions curtailed all activity of this sort but Zoom allowed some contact to continue)
- As part of our education remit, we continue to run our series of five courses that range from beginners to advanced techniques in family history research. (Note – Covid restrictions prevented indoor face to face contact, but a video talk entitled 'Where do I start?' has been posted on our website as a remote learning option.)
- Continued to expand the reasonably priced fee based research service for members and also the general public.
- Kept abreast of current best genealogical practice through contact with the national Federation of Family History Societies.
- Locally we are members of the South West Area Group of Family History Societies and enjoy good relations with our neighbours at Devon Family History Society.
- Continued a good working relationship with Kresen Kernow (the former Cornwall Records Office).
- Continued to protect the privacy of our members in compliance with General Data Protection Act (2018).

PLANS FOR FUTURE PERIODS

- The society continues to support, manage and publish the work of volunteer members and maintains a research library, open to the general public, all in furtherance of the society's stated aim of maximising access to family history data for everyone.
- Cornwall Family History Society has a strong educational aim and fulfills this role by educating and assisting members of the public and its members in techniques for researching their interests. The ongoing programme of courses will resume as soon as Covid restrictions allow and we will add further video talks to our online training option.
- Stronger links will continue to be made with other relevant agencies in order to make further information available for genealogists worldwide. On a more local basis we wish to improve our connections with the local museum trusts to increase our outreach to these establishments with regard to any family history issues.
- Thanks to the painstaking work of volunteers in the past, we still have a considerable collection of un-digitised records. Priority will be given to cataloguing and adding these to the website.
- Continue to explore new revenue generating opportunities to secure the long-term viability of the society.
- To actively recruit new volunteers to enable the continuation of our programme of education and research.

**Cornwall Family History
Society
TRUSTEES ANNUAL
REPORT**

STRUCTURE, GOVERNANCE AND MANAGEMENT

The society is managed by a committee of up to eleven member trustees who have been proposed and elected at the annual general meeting for the ensuing year. The management of the society is the responsibility of the trustees who are elected or co-opted under the terms of the constitution.

Volunteers

The trustees wish to express their great appreciation of the dedication and hard work of all the volunteers without whom this society could not exist – members who have helped the work of the society through the transcribing and indexing of records, photographing graves, guiding the research of library visitors and others who work long hours out of sight of the general membership with no thought of reward.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board

Ian Bell
Trustee
06 November 2021

**Cornwall Family History
Society
INDEPENDENT EXAMINERS
REPORT**

Independent Examiner's Report to the trustees of Cornwall Family History Society

I report to the charity trustees on my examination of the accounts of Cornwall Family History Society for the year ended 30 June 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 130 of the 2011 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 132 of the 2011 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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.

Debbie Risborough
Association of Chartered Certified Accountants
Cornwall Community Accountancy Service
The Elms, 61 Green Lane
Redruth
Cornwall
TR15 1LS
06 November 2021

**Cornwall Family History
Society
STATEMENT OF
FINANCIAL ACTIVITIES**

for the year ended 30 June 2021

	Notes	Unrestrict ed funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:					
Donations and legacies	4	18,161	-	18,161	16,006
Charitable activities	5	60,289	-	60,289	63,291
Investments	6	4	-	4	33
Total		78,454	-	78,454	79,330
Expenditure on:					
Charitable activities	7	66,408	-	66,408	71,536
Total		66,408	-	66,408	71,536
Net gains on investments		11,179	-	11,179	2,540
Net income	8	23,225	-	23,225	10,334
Net income before other gains/(losses)		23,225	-	23,225	10,334
Other gains and losses:					
Net movement in funds		23,225	-	23,225	10,334
Reconciliation of funds:					
Total funds brought forward		126,418	33,905	160,323	149,989
Total funds carried forward		149,643	33,905	183,548	160,323

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**Cornwall Family History
Society**

BALANCE SHEET

at **30 June 2021**

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	11	16,994	16,994
		16,994	16,994
Current assets			
Stocks	12	1,676	1,676
Investments	13	114,243	103,065
Cash at bank and in hand		52,501	40,684
		168,420	145,425
Creditors: Amount falling due within one year	14	(1,866)	(2,096)
Net current assets		166,554	143,329
Total assets less current liabilities		183,548	160,323
Net assets excluding pension asset or liability		183,548	160,323
Total net assets		183,548	160,323
The funds of the charity			
Restricted funds	15		
Restricted income funds		33,905	33,905
		33,905	33,905
Unrestricted funds	15		
General funds		131,343	119,297
Designated funds		4,581	4,581
		135,924	123,878
Reserves	15		
Revaluation reserve		13,719	2,540
		13,719	2,540
Total funds		183,548	160,323

Approved by the board on 06 November 2021

And signed on its behalf by:

·
Ian Bell

Trustee

06 November 2021

**Cornwall Family History
Society
NOTES TO THE ACCOUNTS**

for the year ended 30 June 2021

1 Accounting policies

Basis of preparation

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

The charity constitutes a public benefit entity as defined by FRS102.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Cornwall Family History
Society
NOTES TO THE ACCOUNTS**

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

**Cornwall Family History
Society**

NOTES TO THE ACCOUNTS

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Heritage assets	0% Held at cost due to retained value and the difficulty in obtaining valuation
Plant and machinery	20% Straight line

Heritage assets comprise the library and prize award cups.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

**Cornwall Family History
Society
NOTES TO THE ACCOUNTS**

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Statement of cash flows

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

The organisation is an unincorporated charity and consequently does not have share capital.

**Cornwall Family History
Society
NOTES TO THE ACCOUNTS**

3 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies	16,006	-	16,006
Charitable activities	63,291	-	63,291
Investments	33	-	33
Total	<u>79,330</u>	<u>-</u>	<u>79,330</u>
Expenditure on:			
Charitable activities	71,536	-	71,536
Total	<u>71,536</u>	<u>-</u>	<u>71,536</u>
Net gains on investments	2,540	-	2,540
Net income	<u>10,334</u>	<u>-</u>	<u>10,334</u>
Net income before other gains/(losses)	<u>10,334</u>	<u>-</u>	<u>10,334</u>
Other gains and losses:			
Net movement in funds	<u>10,334</u>	<u>-</u>	<u>10,334</u>
Reconciliation of funds:			
Total funds brought forward	116,084	33,905	149,989
Total funds carried forward	<u>126,418</u>	<u>33,905</u>	<u>160,323</u>

4 Income from donations and legacies

	Unrestricted £	Total 2021 £	Total 2020 £
Appeals and donations	563	563	2,206
Legacies	-	-	1,000
Cornwall Council COvid19 grant	17,598	17,598	10,000
Donations of gifts in kind	-	-	2,800
	<u>18,161</u>	<u>18,161</u>	<u>16,006</u>

**Cornwall Family History
Society
NOTES TO THE ACCOUNTS**

5 Income from charitable activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Subscriptions			
United Kingdom	31,891	31,891	31,638
Outside Europe	14,725	14,725	16,131
Genealogy			
Receipts from meetings	-	-	550
Receipts from searches	2,277	2,277	2,997
Sales of publications	567	567	1,062
Sale of directory, census and other items	10,829	10,829	10,913
	60,289	60,289	63,291
	60,289	60,289	63,291

6 Income from investments

	Unrestricted	Total 2021	Total 2020
	£	£	£
Bank interest received	4	4	33
	4	4	33
	4	4	33

**Cornwall Family History
Society
NOTES TO THE ACCOUNTS**

7 Expenditure on charitable activities

	Unrestricted	Total	Total
		2021	2020
	£	£	£
<i>Direct expenditure on charitable activities</i>			
Subscriptions & Research	1,181	1,181	1,224
Journal production costs	11,181	11,181	10,681
Travelling	-	-	1,073
<i>Support Costs</i>			
Wages	22,805	22,805	22,786
Pensions	776	776	715
Rent & rates	18,144	18,144	20,767
Insurance	96	96	96
Telephone and fax	1,118	1,118	1,007
IT expenses	6,528	6,528	8,246
Printing, postage and stationary	1,303	1,303	1,419
Subscriptions	72	72	45
sundry expenses	561	561	512
Cleaning	-	-	31
Bank charges	1,778	1,778	1,949
<i>Governance costs</i>			
Cost of trustee meetings	-	-	390
Accountancy fees	270	270	-
Independent examination of the charity's accounts	595	595	595
	66,408	66,408	71,536

8 Net income before transfers

	2021	2020
	£	£
This is stated after charging:		
Independent Examiner's fee	595	595
Other fees paid to the auditor or independent examiner	270	-

9 Trustee remuneration and expenses

	2021	2020
	Number	Number
The nature of the reimbursed expenses	No remuneration or expenses were paid to trustees in the current or prior periods.	

**Cornwall Family History
Society
NOTES TO THE ACCOUNTS**

10 Staff costs

Salaries and wages	22,805	22,786
Pension costs	776	715
	23,581	23,501

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

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

	2021	2020
	Number	Number
Charitable activities	2	2
	2	2

11 Tangible fixed assets

	Heritage assets	Plant and machinery	Total
	£	£	£
Cost or revaluation			
At 1 July 2020	16,994	33,229	50,223
At 30 June 2021	16,994	33,229	50,223
Depreciation and impairment			
At 1 July 2020	-	33,229	33,229
At 30 June 2021	-	33,229	33,229
Net book values			
At 30 June 2021	16,994	-	16,994
At 30 June 2020	16,994	-	16,994

12 Stocks

	2021	2020
	£	£
Finished goods	1,676	1,676
	1,676	1,676

13 Current asset investments

	2021	2020
	£	£
Listed investments	114,243	103,065
	114,243	103,065

14 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Other creditors	1,270	-
Accruals and deferred income	596	2,096
	1,866	2,096

**Cornwall Family History
Society
NOTES TO THE ACCOUNTS**

15 Movement in funds

	At 1 July 2020	Incoming resources (including other gains/losses)	Resources expended	At 30 June 2021
		£	£	£
Restricted funds:				
Restricted income funds:				
	33,905	-	-	33,905
<i>Total</i>	33,905	-	-	33,905
Unrestricted funds:				
General funds	119,297	78,454	(66,408)	131,343
Designated funds:				
Document purchase fund	4,581	-	-	4,581
<i>Total</i>	4,581	-	-	4,581
Revaluation Reserves:				
Revaluation fund	2,540	11,179		13,719
<i>Total revaluation reserves</i>	2,540	11,179		13,719
Total funds	160,323	89,633	(66,408)	183,548

Purposes and restrictions in relation to the funds:

Revaluation reserves Represent the amount by which investments exceed their historical cost.

Designated funds:

Document purchase fund

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	4,132	12,862	16,994
Net current assets	145,511	21,043	166,554
	149,643	33,905	183,548

17 Related party disclosures

Controlling party

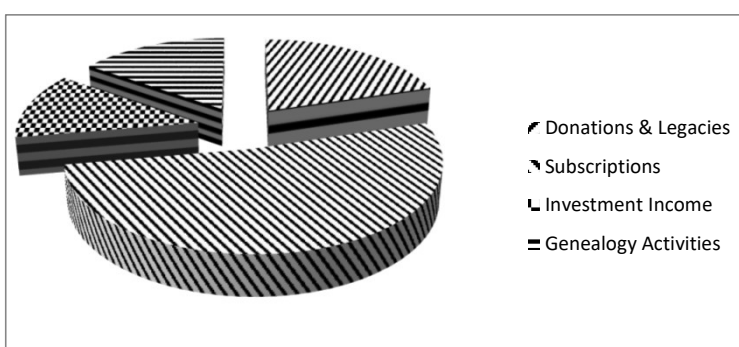
The charity is an unincorporated charity managed by the trustees. Thus no single party controls the organisation.

Cornwall Family History Society
Summarised Financial Statements for the period ending 30th June 2021

Statement of Financial Activities	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Total income (Analysed below)	89,633	-	89,633	81,870
Expenditure (Analysed below)	66,408	-	66,408	71,536
Net movement in funds/Unrealised Losses	23,225	0	23,225	10,334
Total funds brought forward	126,418	33,905	160,323	149,989
Total funds carried forward	149,643	33,905	183,548	160,323

Balance Sheet at 30th June 2021	2021 £		2020 £	
Tangible Fixed Assets	16,994.00		16,994.00	
Current Assets				
Stock	1,676.00		1,676.00	
Debtors & Accrued income	-		-	
Bank, Cash and Investments	166,744.00	168,420.00	143,749.00	145,425.00
Creditors: amounts falling due within 1 year	-	1,866.00	-	2,096.00
Net current assets	166,554.00		143,329.00	
Net assets	<u>183,548.00</u>		<u>160,323.00</u>	
Capital and reserves				
Unrestricted funds	149,643.00		126,418.00	
Restricted funds	33,905.00		33,905.00	
	<u>183,548.00</u>		<u>160,323.00</u>	

Donations & Legacies	18,161
Subscriptions	46,616
Investment Income	11,183
Genealogy Activities	13,673
Total Incoming	89,633



Genealogy	
Direct Costs	13,637
Share of Support Costs	50,703
Total Genealogy	64,340
Governance	
Independent Examination	865
Board meeting costs	-
Share of Support Costs	1,203
Total Governance	2,068
Total Outgoing	66,408

