

Trustees' Report 2020-2021

by John Young Vice Chair

We have maintained our normal activities, despite the pandemic, although in a radically different way. All meetings have been conducted online, using Zoom software, making them available to all members, wherever they live. Up to four talks or workshops have been offered each month and have been attended by a far greater number of members and guests than we have ever seen at live meetings. A highlight was a Workshop, which attracted a large number of non-members. All members, now have the opportunity, not only to enjoy our talks, but to converse with each other across the world. Approximately half our members live out of county, with a significant number overseas, from Australia to North America. Even local members, for reasons of health and/or lack of transport, have been able to join in. The online arrangements have led to lots of positive feedback and does enable individuals to have every opportunity to be fully involved in the Society at large.

We are determined that all future member meetings will be available online. We have begun to experiment with hybrid meetings, where the Zoom session is projected at our regular venues. This enables groups of members to come together to participate in the meetings. So far, personal attendance has been limited and we are still to resolve some technical issues. We will continue to experiment in the hope that we can provide the greatest possible choice for our members.

Alongside our successful online meetings, the Society has taken part in several online Family History Fairs. The first, organised by the Family History Federation, resulted in the recruitment of twice the number we would have expected at an equivalent live event. We then exhibited at RootsTech 2021, a major international event organised by Family Search in Utah, USA. We gained many more members during that show. Recently, a presentation on the upcoming RootsTech 2022, used our 2021 booth as "a great example" of good practice. We would like to thank all 23 volunteers who helped to run our booth, without a break, for 84 hours over three days.

A recruitment campaign, led by an article in a widely circulated third party online newsletter, and interviews on both national and local radio, contributed to an increase in our membership of 25%.

Other activities have continued, as normal, including our support for the Victoria County History publications and our Student Award. For the first time we made a donation to the War Memorial Trust to help support their

work preserving war memorials which are an important source of information for family historians.

Our website has been upgraded, with new content.

The only setback during the year was the decision of members in the North-West Essex area to cease to operate as a Branch. Sincere thanks are sent to past and present members who carried out valuable transcription work for the benefit of the whole Society.

All in all, it has been a very successful year for the Society despite the difficulties imposed by the pandemic. Reduced expenditure on premises for meetings, and increased income from new members, has resulted in a healthy surplus. We are examining ways of spending this surplus to enable digitisation of records to make them more widely available.

Finally, we thank our Treasurer Ron Knights who is standing down after serving for fifteen years. He will continue to support our new Treasurer Tanya Sewell to ensure a smooth handover. Thanks also goes to Angela Hillier, Ray Poole and David Cooper for their contributions to the Executive Committee and who have all decided to step down. Lastly thanks goes to our retiring Chair David Eniffer as he completed his second stint in the roll and who is handing the reigns over to Elizabeth Cox.

**ESSEX SOCIETY FOR
FAMILY HISTORY**

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 MARCH 2021**

Charity No: 290552

P KITTLE FFA FIPA FFTA
Financial Accountant

ESSEX SOCIETY FOR FAMILY HISTORY

TRUSTEES

Meryl Rawlings - Secretary
 Ronald Knights – Treasurer
 Paul Stirland
 John Young
 Elizabeth Cox
 Heather Feather
 Pauline Adlem
 Raymond Poole
 Colleen Devenish
 Janice Sharpe
 Eric Jude
 Andrea Hewitt
 David Cooper
 Helen Matten – appointed 21.9.2019
 Mary Ann Rix – appointed 17.10.2020
 Trevor William Rix – appointed 17.10.2020
 David Malcolm Eniffer – appointed 17.10.2020
 Angela Susan Hillier – appointed 17.10.2020

PRINCIPAL OFFICE

ESFH Research Centre
 C/O Essex Record Office
 Wharf Road
 Chelmsford
 CM2 6YT

CHARITY REGISTRATION

290552

INDEPENDENT EXAMINER

P Kittle FFA FIPA FFTA
 Financial Accountant
 37 Fraser Close
 Chelmsford
 Essex CM2 0TD

CONTENTS

Pages	2 – 3	Trustees Report
	4	Independent Examiners Report
	5	Statement of Financial Activities
	6	Balance Sheet
	7 – 13	Notes to the accounts

ESSEX SOCIETY FOR FAMILY HISTORY

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report along with the financial statements of the charity for the period ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 7 and comply with the charity's trust deed and applicable law.

Constitution and objects

Essex Society for Family History is constituted under a trust deed dated 6th October 1994, revised in minor respects on 20/2/99, 20/9/03 and 27/9/08.

The charity's objects are to promote and encourage the public study of British Family History, genealogy, heraldry and local history with particular reference to Essex and to promote the preservation, security and accessibility of archival material.

Organisation

The trustees who have served during the period are set out on page 1. The trustees are elected from fully paid up members of the society. Members of the committee are subject to election or re-election at the Annual General Meeting for one year. The chairman shall be in office for not more than five consecutive years and must have a break of one year before seeking re-election.

Related Parties

The charity has a close relationship with The Federation of Family History Societies (FFHS). Details of the financial and other support provided by the Essex Society for Family History is detailed in note 6.

Reserves Policy

The charity's policy is to maintain sufficient reserves to cover its operational costs for at least the following 3 months. At the year end, the charity had sufficient reserves to comply with this policy. The level of reserves is kept under close scrutiny by the trustees.

Risk Management

The trustees have examined the major operational, strategic and business risks which the charity faces and confirm that appropriate systems are in place to mitigate the effects of these risks.

Public Benefit

The Trustees have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission. They have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing the Trust's aims and objectives and in planning future activities as demonstrated above.

ESSEX SOCIETY FOR FAMILY HISTORY

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2021

Trustee's responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial period, which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Approved by the trustees and signed on their behalf by:

Chair of trustees
Essex Society for Family History

INDEPENDENT EXAMINER'S REPORT TO
THE TRUSTEES OF ESSEX SOCIETY FOR FAMILY HISTORY

This report on the accounts of the trustees for the year ended 31 March 2021, which are set out on pages 5 to 13, is in respect of an examination carried out under Section 145 of the Charities Act 2011.

Respective responsibilities of the trustees and examiner

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

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act.
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)9(b) of the Charities Act); and
- To state whether in particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with 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 the 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;
 - to keep accounting records in accordance with Section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

P Kittle FFA FIPA FFTA
Financial Accountant
37 Fraser Close
Chelmsford
Essex CM2 OTD

Date:

ESSEX SOCIETY FOR FAMILY HISTORY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	<u>2021</u> £	<u>2020</u> £
Incoming resources			
Subscriptions		21,212	21,752
Gift aid		-	-
Sales	1	1,244	935
Services supplied	2	221	506
Donations		275	1,413
Meetings in Essex	3	-	602
Interest received	4	17	90
Investment income		1,798	1,763
Find my past		3,470	4,250
Miscellaneous		6	-
TOTAL INCOMING RESOURCES		<u>28,243</u>	<u>31,311</u>
Resources expended			
Merchandising	5	362	364
Society payments	6	1,128	1,687
Search and certificates service		102	139
Depreciation	7	795	438
Meetings in Essex	8	1,420	2,466
Hire of accommodation		1,877	5,633
The Essex Family Historian	9	8,009	6,957
Postage, telephone, printing & stationery		847	1,575
Donations (Victoria CH – Essex)		1,000	750
ESFH Award		500	500
Projects		128	322
Credit card charge		551	325
Internet/computer maintenance		95	300
Bank charges		40	15
Committee expenses		24	627
Research room expenses		-	185
Miscellaneous expenses		123	467
Website development		2,185	2,230
		<u>19,186</u>	<u>24,980</u>
Examiners fees		850	840
TOTAL RESOURCES EXPENDED		<u>20,036</u>	<u>25,820</u>
Net income/(expenditure before gains & losses on investments)		<u>8,207</u>	<u>5,491</u>
Net gains/(losses) on investment		(10,537)	(1656)
NET SURPLUS FOR YEAR CARRIED TO GENERAL FUND		<u>18,745</u>	<u>3,835</u>

The notes on pages 7 to 13 form part of these accounts

ESSEX SOCIETY FOR FAMILY HISTORY**BALANCE SHEET – 31 MARCH 2021**

	Notes	<u>2021</u>	<u>2020</u>
		£	£
FIXED ASSETS	11	1,620	1,988
CURRENT ASSETS			
STOCK			
Library	10	3,841	4,268
Books/CDs	5	558	762
Investments	14	61,440	50,903
Bank balances and cash in hand	12	46,762	32,563
		<u>112,601</u>	<u>88,496</u>
CREDITORS and ACCRUALS			
Amounts falling due within one year			
Sundry creditors and accruals	13	14,524	9,532
		<u> </u>	<u> </u>
NET CURRENT ASSETS		98,077	78,964
NET ASSETS		<u>99,697</u>	<u>80,952</u>
REPRESENTED BY:			
GENERAL FUND - UNRESTRICTED			
Balance at 1 April 2020		80,952	77,117
Net Surplus for the year	15	18,745	3,835
Balance at 31 March 2021		<u>99,697</u>	<u>80,952</u>

Approved by the Committee of Trustees and signed on its behalf by:

Chair
Date of approval:

The notes on pages 7 to 13 form part of these accounts

ESSEX SOCIETY FOR FAMILY HISTORY**NOTES TO THE FINANCIAL STATEMENTS – 31 MARCH 2021****1 PRINCIPAL ACCOUNTING POLICIES****Accounting convention**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective March 2000). In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2005) issued in March 2005.

Fund accounting

The charity's unrestricted funds consist of reserves which the charity may use for its purpose at its own discretion.

Incoming resources

Donations, legacies and similar incoming resources are recognised at their full amount in the period in which they are receivable. Gifts-in-kind are included at a reasonable estimate of market value. When donors specify that grants and gifts be for particular purposes, the amount is included in the appropriate fund (see Fund Accounting above).

Resources expended

Resources expended are included in the Statement of Financial Activities ('SOFA') on an accruals basis, inclusive of any irrecoverable VAT. All costs have been directly attributed to one of the categories of the SOFA.

Management and administration costs are those costs incurred in running the charity as an organisation.

Tangible Fixed Assets

All assets or groups of similar assets costing £100 or more are capitalised at cost. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

The useful economic life of each class of assets is as follows:

Equipment 20% of cost.

Deferred Incoming Resources

Incoming resources received or receivable in the current accounting period but relating to the following one are recorded as "deferred income" and shown as creditors in the balance sheet.

Taxation

The Trust has charitable status and is afforded the tax exemptions set out in the Income Taxes Act 1988.

Stock

Stock has been valued by the Trustees and it has not been subject to external examination.

ESSEX SOCIETY FOR FAMILY HISTORY**NOTES TO THE FINANCIAL STATEMENTS – 31 MARCH 2021****1 SALES**

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Bookstall – books / cards	24	488
Bookstall – CDs	-	17
Postal – CDs	1,220	430
	<u>1,244</u>	<u>935</u>

2 SERVICES SUPPLIED

Magazine advertising	112	313
ESFH courier & search service	109	193
	<u>221</u>	<u>506</u>

3 MEETINGS IN ESSEX

Refreshments	-	602
	<u>-</u>	<u>-</u>

4 INTEREST RECEIVED

Charity Aid Foundation	4	-
COIF Deposit	13	90
	<u>17</u>	<u>90</u>

5 MERCHANDISING

Opening stock	762	902
Purchases	159	224
Closing stock at valuation	(558)	(762)
	<u>363</u>	<u>364</u>

ESSEX SOCIETY FOR FAMILY HISTORY**NOTES TO THE FINANCIAL STATEMENTS – 31 MARCH 2021**

	<u>2021</u> <u>£</u>	<u>2020</u> <u>£</u>
6 SOCIETY PAYMENTS		
Subscriptions payable - FFHS	633	708
- Other	-	-
Conference and fairs	495	979
	<u>1,128</u>	<u>1,687</u>
	—	—
7 DEPRECIATION		
Depreciation on equipment	368	438
	—	—
8 MEETINGS IN ESSEX		
Teas at meetings	-	527
Speakers at meetings	1,420	1,939
	<u>1,420</u>	<u>2,466</u>
	—	—
9 THE ESSEX FAMILY HISTORIAN		
Printing	5,581	4,967
Postage	2,429	1,990
	<u>8,010</u>	<u>6,957</u>
	—	—
10 LIBRARY		
Opening stock	4,268	4,268
Purchases in year	-	-
Depreciation of library stock	(427)	
	<u>3,841</u>	<u>4,268</u>
	—	—
Closing stock		

ESSEX SOCIETY FOR FAMILY HISTORY**NOTES TO THE ACCOUNTS – 31 MARCH 2020****11 FIXED ASSETS**

	Equipment
	£
COST/VALUATION	
At 1 April 2020	13,109
Additions	
At 31 March 2021	<u>13,109</u>

DEPRECIATION	
At 1 April 2020	11,121
Charge for the year	(368)
At 31 March 2021	<u>10,753</u>

WRITTEN DOWN VALUE	
At 31 March 2021	1,620
At 31 March 2020	<u>1,988</u>

12 BANK BALANCES**CASH IN HAND**

	<u>2021</u>	<u>2020</u>
	£	£
Branches: Bank and Building		
Society accounts	729	783
Floats	200	200
Cash in hand	4	171
CAF – Current Account	10,457	2,845
CAF - Savings	8,024	8,020
COIF fund deposit Account	11,272	11,258
Co-Operative Bank	12,948	6,686
Paypal	3,128	2,600
	<u>46,762</u>	<u>32,563</u>
	-----	-----

ESSEX SOCIETY FOR FAMILY HISTORY
NOTES TO THE ACCOUNTS – 31 MARCH 2021

13 SUNDRY CREDITORS AND ACCRUALS	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Accruals	850	850
Subscriptions paid in advance	13,674	8,682
	<u>14,524</u>	<u>9,532</u>

14 INVESTMENT

CCLA COIF Charities Investment Fund*		
(3036.06 Income Units @ 1789.15 per unit)**	54,320	45,004
(397.99 Income Units @ 1789.15 per unit)**	7,121	5,899
	<u>61,440</u>	<u>50,903</u>

*Purchased on 21/11/2013 under account no. 101410001T 3036.06 units in the COIF Charities Investment Fund Income Units at a total cost of £35,000.00.

Purchased 02/07/2015 under account no. 101410001T – 397.99 units in the COIF Charities Investment Fund Income Units at a total cost of £5,000.00.

** Selling price valuation at 31/03/2021

15 NET SURPLUS (DEFICIT) FOR THE YEAR

Headquarters	20,916	6,440
S.E. Branch	17 (255)	(912)
W. Branch	18 (1,537)	(849)
N.E. Branch	19 (322)	(723)
N.W. Branch	20 (58)	(121)
	<u>18,744</u>	<u>3,835</u>

16 SOUTH EAST ESSEX BRANCH

INCOME		
Sales	-	34
Donations	25	573
Meetings in Essex	-	373
Miscellaneous	-	-
Excess of expenditure over income	255	912
	<u>280</u>	<u>1,892</u>
EXPENDITURE		
Meetings in Essex	-	447
Speakers	80	345
Hire of accommodation	200	1,100
Conference, fairs and open days	-	-
Postage, stationery etc	-	-
	<u>280</u>	<u>1,892</u>

ESSEX SOCIETY FOR FAMILY HISTORY**NOTES TO THE ACCOUNTS – 31 MARCH 2021**

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
17 WEST ESSEX BRANCH		
INCOME		
Sales	-	146
Meetings in Essex	-	115
Donations	-	65
Excess of expenditure over income	1,537	849
	<u>1,537</u>	<u>1,175</u>
	—	—
EXPENDITURE		
Meetings in Essex	-	137
Speakers	375	445
Hire of accommodation	1,156	543
Postage, stationery etc	6	8
Miscellaneous	-	42
	<u>1,537</u>	<u>1,175</u>
	—	—
18 NORTH EAST ESSEX BRANCH		
INCOME		
Sale of merchandising	-	46
Donations	-	4
Meetings in Essex	-	73
Excess of expenditure over income	322	723
	<u>322</u>	<u>847</u>
	—	—
EXPENDITURE		
Meetings in Essex	-	33
Speakers	295	200
Postage and stationery	27	13
Hire of accommodation	-	572
Projects	-	-
Committee expenses	-	30
Equipment	-	-
	<u>322</u>	<u>847</u>
	—	—

ESSEX SOCIETY FOR FAMILY HISTORY**NOTES TO THE ACCOUNTS – 31 MARCH 2021****19 NORTH WEST ESSEX BRANCH**

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
INCOME		
Donations	-	
Meetings in Essex	-	2
Excess of expenditure over income	58	121
	<u>58</u>	<u>123</u>
	—	—
EXPENDITURE		
Meetings in Essex	-	10
Hire of accommodation	58	113
Speakers	-	-
Subscriptions to other societies	-	-
Hire of accommodation	-	-
	<u>58</u>	<u>123</u>
	—	—

**ESSEX SOCIETY FOR
FAMILY HISTORY**

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 MARCH 2021**

Charity No: 290552

P KITTLE FFA FIPA FFTA
Financial Accountant

ESSEX SOCIETY FOR FAMILY HISTORY

TRUSTEES

Meryl Rawlings - Secretary
 Ronald Knights – Treasurer
 Paul Stirland
 John Young
 Elizabeth Cox
 Heather Feather
 Pauline Adlem
 Raymond Poole
 Colleen Devenish
 Janice Sharpe
 Eric Jude
 Andrea Hewitt
 David Cooper
 Helen Matten – appointed 21.9.2019
 Mary Ann Rix – appointed 17.10.2020
 Trevor William Rix – appointed 17.10.2020
 David Malcolm Eniffer – appointed 17.10.2020
 Angela Susan Hillier – appointed 17.10.2020

PRINCIPAL OFFICE

ESFH Research Centre
 C/O Essex Record Office
 Wharf Road
 Chelmsford
 CM2 6YT

CHARITY REGISTRATION

290552

INDEPENDENT EXAMINER

P Kittle FFA FIPA FFTA
 Financial Accountant
 37 Fraser Close
 Chelmsford
 Essex CM2 0TD

CONTENTS

Pages	2 – 3	Trustees Report
	4	Independent Examiners Report
	5	Statement of Financial Activities
	6	Balance Sheet
	7 – 13	Notes to the accounts

ESSEX SOCIETY FOR FAMILY HISTORY

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report along with the financial statements of the charity for the period ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 7 and comply with the charity's trust deed and applicable law.

Constitution and objects

Essex Society for Family History is constituted under a trust deed dated 6th October 1994, revised in minor respects on 20/2/99, 20/9/03 and 27/9/08.

The charity's objects are to promote and encourage the public study of British Family History, genealogy, heraldry and local history with particular reference to Essex and to promote the preservation, security and accessibility of archival material.

Organisation

The trustees who have served during the period are set out on page 1. The trustees are elected from fully paid up members of the society. Members of the committee are subject to election or re-election at the Annual General Meeting for one year. The chairman shall be in office for not more than five consecutive years and must have a break of one year before seeking re-election.

Related Parties

The charity has a close relationship with The Federation of Family History Societies (FFHS). Details of the financial and other support provided by the Essex Society for Family History is detailed in note 6.

Reserves Policy

The charity's policy is to maintain sufficient reserves to cover its operational costs for at least the following 3 months. At the year end, the charity had sufficient reserves to comply with this policy. The level of reserves is kept under close scrutiny by the trustees.

Risk Management

The trustees have examined the major operational, strategic and business risks which the charity faces and confirm that appropriate systems are in place to mitigate the effects of these risks.

Public Benefit

The Trustees have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission. They have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing the Trust's aims and objectives and in planning future activities as demonstrated above.

ESSEX SOCIETY FOR FAMILY HISTORY

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2021

Trustee's responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial period, which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Approved by the trustees and signed on their behalf by:

Chair of trustees
Essex Society for Family History

INDEPENDENT EXAMINER'S REPORT TO
THE TRUSTEES OF ESSEX SOCIETY FOR FAMILY HISTORY

This report on the accounts of the trustees for the year ended 31 March 2021, which are set out on pages 5 to 13, is in respect of an examination carried out under Section 145 of the Charities Act 2011.

Respective responsibilities of the trustees and examiner

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

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act.
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)9(b) of the Charities Act); and
- To state whether in particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with 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 the 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;
 - to keep accounting records in accordance with Section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

P Kittle FFA FIPA FFTA
Financial Accountant
37 Fraser Close
Chelmsford
Essex CM2 OTD

Date:

ESSEX SOCIETY FOR FAMILY HISTORY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	<u>2021</u> <u>£</u>	<u>2020</u> <u>£</u>
Incoming resources			
Subscriptions		21,212	21,752
Gift aid		-	-
Sales	1	1,244	935
Services supplied	2	221	506
Donations		275	1,413
Meetings in Essex	3	-	602
Interest received	4	17	90
Investment income		1,798	1,763
Find my past		3,470	4,250
Miscellaneous		6	-
TOTAL INCOMING RESOURCES		<u>28,243</u>	<u>31,311</u>
Resources expended			
Merchandising	5	362	364
Society payments	6	1,128	1,687
Search and certificates service		102	139
Depreciation	7	795	438
Meetings in Essex	8	1,420	2,466
Hire of accommodation		1,877	5,633
The Essex Family Historian	9	8,009	6,957
Postage, telephone, printing & stationery		847	1,575
Donations (Victoria CH – Essex)		1,000	750
ESFH Award		500	500
Projects		128	322
Credit card charge		551	325
Internet/computer maintenance		95	300
Bank charges		40	15
Committee expenses		24	627
Research room expenses		-	185
Miscellaneous expenses		123	467
Website development		2,185	2,230
		<u>19,186</u>	<u>24,980</u>
Examiners fees		850	840
TOTAL RESOURCES EXPENDED		<u>20,036</u>	<u>25,820</u>
Net income/(expenditure before gains & losses on investments)		<u>8,207</u>	<u>5,491</u>
Net gains/(losses) on investment		(10,537)	(1656)
NET SURPLUS FOR YEAR CARRIED TO GENERAL FUND		<u>18,745</u>	<u>3,835</u>

The notes on pages 7 to 13 form part of these accounts

ESSEX SOCIETY FOR FAMILY HISTORY**BALANCE SHEET – 31 MARCH 2021**

	Notes	<u>2021</u>	<u>2020</u>
		£	£
FIXED ASSETS	11	1,620	1,988
CURRENT ASSETS			
STOCK			
Library	10	3,841	4,268
Books/CDs	5	558	762
Investments	14	61,440	50,903
Bank balances and cash in hand	12	46,762	32,563
		<u>112,601</u>	<u>88,496</u>
CREDITORS and ACCRUALS			
Amounts falling due within one year			
Sundry creditors and accruals	13	14,524	9,532
		<u> </u>	<u> </u>
NET CURRENT ASSETS		98,077	78,964
NET ASSETS		<u>99,697</u>	<u>80,952</u>
REPRESENTED BY:			
GENERAL FUND - UNRESTRICTED			
Balance at 1 April 2020		80,952	77,117
Net Surplus for the year	15	18,745	3,835
Balance at 31 March 2021		<u>99,697</u>	<u>80,952</u>

Approved by the Committee of Trustees and signed on its behalf by:

Chair
Date of approval:

The notes on pages 7 to 13 form part of these accounts

ESSEX SOCIETY FOR FAMILY HISTORY**NOTES TO THE FINANCIAL STATEMENTS – 31 MARCH 2021****1 PRINCIPAL ACCOUNTING POLICIES****Accounting convention**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective March 2000). In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2005) issued in March 2005.

Fund accounting

The charity's unrestricted funds consist of reserves which the charity may use for its purpose at its own discretion.

Incoming resources

Donations, legacies and similar incoming resources are recognised at their full amount in the period in which they are receivable. Gifts-in-kind are included at a reasonable estimate of market value. When donors specify that grants and gifts be for particular purposes, the amount is included in the appropriate fund (see Fund Accounting above).

Resources expended

Resources expended are included in the Statement of Financial Activities ('SOFA') on an accruals basis, inclusive of any irrecoverable VAT. All costs have been directly attributed to one of the categories of the SOFA.

Management and administration costs are those costs incurred in running the charity as an organisation.

Tangible Fixed Assets

All assets or groups of similar assets costing £100 or more are capitalised at cost. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

The useful economic life of each class of assets is as follows:

Equipment 20% of cost.

Deferred Incoming Resources

Incoming resources received or receivable in the current accounting period but relating to the following one are recorded as "deferred income" and shown as creditors in the balance sheet.

Taxation

The Trust has charitable status and is afforded the tax exemptions set out in the Income Taxes Act 1988.

Stock

Stock has been valued by the Trustees and it has not been subject to external examination.

ESSEX SOCIETY FOR FAMILY HISTORY**NOTES TO THE FINANCIAL STATEMENTS – 31 MARCH 2021****1 SALES**

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Bookstall – books / cards	24	488
Bookstall – CDs	-	17
Postal – CDs	1,220	430
	<u>1,244</u>	<u>935</u>

2 SERVICES SUPPLIED

Magazine advertising	112	313
ESFH courier & search service	109	193
	<u>221</u>	<u>506</u>

3 MEETINGS IN ESSEX

Refreshments	-	602
	<u>-</u>	<u>-</u>

4 INTEREST RECEIVED

Charity Aid Foundation	4	-
COIF Deposit	13	90
	<u>17</u>	<u>90</u>

5 MERCHANDISING

Opening stock	762	902
Purchases	159	224
Closing stock at valuation	(558)	(762)
	<u>363</u>	<u>364</u>

ESSEX SOCIETY FOR FAMILY HISTORY**NOTES TO THE FINANCIAL STATEMENTS – 31 MARCH 2021**

	<u>2021</u> <u>£</u>	<u>2020</u> <u>£</u>
6 SOCIETY PAYMENTS		
Subscriptions payable - FFHS	633	708
- Other	-	-
Conference and fairs	495	979
	<u>1,128</u>	<u>1,687</u>
	—	—
7 DEPRECIATION		
Depreciation on equipment	368	438
	—	—
8 MEETINGS IN ESSEX		
Teas at meetings	-	527
Speakers at meetings	1,420	1,939
	<u>1,420</u>	<u>2,466</u>
	—	—
9 THE ESSEX FAMILY HISTORIAN		
Printing	5,581	4,967
Postage	2,429	1,990
	<u>8,010</u>	<u>6,957</u>
	—	—
10 LIBRARY		
Opening stock	4,268	4,268
Purchases in year	-	-
Depreciation of library stock	(427)	
	<u>3,841</u>	<u>4,268</u>
	—	—
Closing stock		

ESSEX SOCIETY FOR FAMILY HISTORY**NOTES TO THE ACCOUNTS – 31 MARCH 2020****11 FIXED ASSETS**

	Equipment
	£
COST/VALUATION	
At 1 April 2020	13,109
Additions	
At 31 March 2021	<u>13,109</u>
DEPRECIATION	
At 1 April 2020	11,121
Charge for the year	(368)
At 31 March 2021	<u>10,753</u>
WRITTEN DOWN VALUE	
At 31 March 2021	1,620
At 31 March 2020	<u>1,988</u>

12 BANK BALANCES**CASH IN HAND**

	<u>2021</u>	<u>2020</u>
	£	£
Branches: Bank and Building		
Society accounts	729	783
Floats	200	200
Cash in hand	4	171
CAF – Current Account	10,457	2,845
CAF - Savings	8,024	8,020
COIF fund deposit Account	11,272	11,258
Co-Operative Bank	12,948	6,686
Paypal	3,128	2,600
	<u>46,762</u>	<u>32,563</u>

ESSEX SOCIETY FOR FAMILY HISTORY
NOTES TO THE ACCOUNTS – 31 MARCH 2021

13 SUNDRY CREDITORS AND ACCRUALS	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Accruals	850	850
Subscriptions paid in advance	13,674	8,682
	<u>14,524</u>	<u>9,532</u>

14 INVESTMENT

CCLA COIF Charities Investment Fund*		
(3036.06 Income Units @ 1789.15 per unit)**	54,320	45,004
(397.99 Income Units @ 1789.15 per unit)**	7,121	5,899
	<u>61,440</u>	<u>50,903</u>

*Purchased on 21/11/2013 under account no. 101410001T 3036.06 units in the COIF Charities Investment Fund Income Units at a total cost of £35,000.00.

Purchased 02/07/2015 under account no. 101410001T – 397.99 units in the COIF Charities Investment Fund Income Units at a total cost of £5,000.00.

** Selling price valuation at 31/03/2021

15 NET SURPLUS (DEFICIT) FOR THE YEAR

Headquarters	20,916	6,440
S.E. Branch	17 (255)	(912)
W. Branch	18 (1,537)	(849)
N.E. Branch	19 (322)	(723)
N.W. Branch	20 (58)	(121)
	<u>18,744</u>	<u>3,835</u>

16 SOUTH EAST ESSEX BRANCH

INCOME		
Sales	-	34
Donations	25	573
Meetings in Essex	-	373
Miscellaneous	-	
Excess of expenditure over income	255	912
	<u>280</u>	<u>1,892</u>
EXPENDITURE		
Meetings in Essex	-	447
Speakers	80	345
Hire of accommodation	200	1,100
Conference, fairs and open days	-	-
Postage, stationery etc	-	-
	<u>280</u>	<u>1,892</u>

ESSEX SOCIETY FOR FAMILY HISTORY**NOTES TO THE ACCOUNTS – 31 MARCH 2021**

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
17 WEST ESSEX BRANCH		
INCOME		
Sales	-	146
Meetings in Essex	-	115
Donations	-	65
Excess of expenditure over income	1,537	849
	<u>1,537</u>	<u>1,175</u>
	—	—
EXPENDITURE		
Meetings in Essex	-	137
Speakers	375	445
Hire of accommodation	1,156	543
Postage, stationery etc	6	8
Miscellaneous	-	42
	<u>1,537</u>	<u>1,175</u>
	—	—
18 NORTH EAST ESSEX BRANCH		
INCOME		
Sale of merchandising	-	46
Donations	-	4
Meetings in Essex	-	73
Excess of expenditure over income	322	723
	<u>322</u>	<u>847</u>
	—	—
EXPENDITURE		
Meetings in Essex	-	33
Speakers	295	200
Postage and stationery	27	13
Hire of accommodation	-	572
Projects	-	-
Committee expenses	-	30
Equipment	-	-
	<u>322</u>	<u>847</u>
	—	—

ESSEX SOCIETY FOR FAMILY HISTORY**NOTES TO THE ACCOUNTS – 31 MARCH 2021****19 NORTH WEST ESSEX BRANCH**

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
INCOME		
Donations	-	
Meetings in Essex	-	2
Excess of expenditure over income	58	121
	<u>58</u>	<u>123</u>
	—	—
EXPENDITURE		
Meetings in Essex	-	10
Hire of accommodation	58	113
Speakers	-	-
Subscriptions to other societies	-	-
Hire of accommodation	-	-
	<u>58</u>	<u>123</u>
	—	—