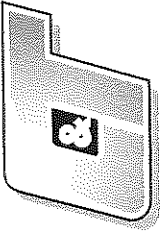


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**DUMFRIES & GALLOWAY FAMILY HISTORY
SOCIETY**

UNAUDITED FINANCIAL STATEMENTS

31ST DECEMBER 2025

SCOTTISH CHARITY NUMBER:- SC020596

CARSON & TROTTER
CHARTERED ACCOUNTANTS
123 IRISH STREET
DUMFRIES
DG1 2PE

Dumfries & Galloway Family History Society

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Dumfries & Galloway Family History Society

Management Committee report **for the year ended 31st December 2025**

The Council Members present their report and the unaudited accounts of the charity for the year ended 31st December 2025.

Governing Document

Dumfries & Galloway Family History Society is an unincorporated association and registered as a Scottish Charity under reference SC020596, governed by its constitution and administered by a council consisting of members elected under the terms of the constitution.

Council Members

The Council Members who served during the year 31st December 2025 were as follows:

Mrs Frances Dunse (Chair)	Mrs Beverley Thom
Mrs Eva Adamson	Mr Michael Thom
Mr Douglas Coltart	Mrs Lynda Mackie
Mrs Hazel McMillan	Mrs Lilly Stevenson
Mr Ian McClumpha	Mr Keith Wilson

Principal Address

9 Glasgow Street Dumfries, DG2 9AF.

Appointment and Recruitment of Committee Members

Society members are asked to nominate someone for each post and also as members of Council. Their nominations must be in 3 weeks prior to the AGM. The names are then put before members at the AGM and agreed there. The newly appointed society members are then given a formal induction to the work of the charity and provided with the information they need to fulfil their roles.

Objectives and Activities

The Society was established to promote family history, genealogy and local history throughout the Dumfries and Galloway Region.

The Council Members have examined the major strategic, business and operational risks which the Charity faces and confirm that the necessary steps have been taken to mitigate those risks.

Achievements, Performance and Financial Review

Activity levels during the year were fairly normal. Unrestricted funds decreased during the year by £3,661 to leave available funds of £44,876.

Reserves

The Society aims to generate sufficient funds to maintain operations and also to develop its library of research materials.

Connected Bodies

Although the Society is a founder member of the Scottish Association of Family History Societies, the decision was taken in 2016 for the Society to forfeit their membership to this association. Membership fees are no longer paid to the Scottish Association of Family History Societies.

Dumfries & Galloway Family History Society

Management Committee report
for the year ended 31st December 2025

Independent Examiner

Messrs Carson & Trotter, Chartered Accountants, have expressed their willingness to continue in office, and a resolution re-appointing them for the ensuing year will be submitted to the Annual General Meeting.

This report was approved by the members of the management committee on 16th March 2026 and signed on their behalf by



Mrs Frances Dunse, Chair

Dumfries & Galloway Family History Society

**Independent Examiner's Report to the Management Committee of
Dumfries & Galloway Family History Society**

I report on the accounts of the charity for the year ended 31st December 2025 which are attached as part of this document.

Respective responsibilities of management committee and examiner

The members of the management committee, as the charity's trustees, are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The trustees consider that the audit requirement of Regulation 10(1)(d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 seeks 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

- a. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with regulation 9 of the 2006 Accounts Regulationshave not been met, or
- b. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr S D Harman BA CA
Messrs Carson & Trotter
Chartered Accountants
123 Irish Street
Dumfries
DG1 2PE

Date: 16th March 2026

Dumfries & Galloway Family History Society

Receipts and Payments Account (all unrestricted funds) for the year ended 31st December 2025

	2025		2024	
	£	£	£	£
<u>Receipts</u>				
Subscriptions	6,961		7,479	
Donations	753		708	
Gift aid reclaimed	305		225	
Find my Past	811		899	
Income from charitable activities				
Sale of goods and services	4,956		6,180	
Total receipts		13,786		15,491
<u>Payments</u>				
Charitable activities				
Cost of goods and services	664		804	
Members' newsletters	3,444		3,264	
Meetings	366		156	
Insurance	897		989	
Computer bureau costs	2,653		1,262	
Light and heat	2,674		3,949	
Cleaning	526		636	
Repairs and maintenance	1,407		7,290	
Office supplies	1,508		1,542	
Telephone	784		774	
Website costs	279		476	
General expenses	1,285		1,045	
	16,487		22,187	
Governance Costs				
Independent examiner's fee	810		792	
Telephone	50		50	
Office supplies	100		100	
	960		942	
Total payments		17,447		23,129
Net deficit for the year		(3,661)		(7,638)

Dumfries & Galloway Family History Society

Statement of Balances
as at 31st December 2025

	2025 £	2024 £
Bank and cash		
Opening balance	47,574	55,212
Deficit for the year	(3,661)	(7,638)
Closing balance	<u>43,913</u>	<u>47,574</u>
Reserves		
General unrestricted funds:-		
Bank of Scotland	44,821	47,548
Cash on hand	55	26
Total funds	<u>44,876</u>	<u>47,574</u>
Assets		
Stock	8,470	9,391
Land & Buildings - NBV	24,070	24,900
Office Equipment - NBV	1,770	2,213
Library - NBV	1,065	1,183
Liabilities		
Independent examiner's fee	840	804
Subscriptions in advance	2,006	2,212

Approved by the Council Members on 16th March 2026 and signed on their behalf by:


Mrs Frances Dunse, Chair

Dumfries & Galloway Family History Society

Notes to the financial statements
for the year ended 31st December 2025

1.

Management Committee Remuneration and Expenses

The Management Committee members did not receive any remuneration for their services and were not reimbursed for any expenditure during the year.

2.

Funds

The General Fund represents the free funds of the charity which are not designated for particular purposes.