

SCOTTISH ASSOCIATION OF FAMILY HISTORY SOCIETIES

Scottish Charity Number SC029006

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER 2025

SCOTTISH ASSOCIATION OF FAMILY HISTORY SOCIETIES

Scottish Charity Number SC029006

ANNUAL REPORT OF THE COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER 2025

Structure, governance and management

The Association, which was founded in 1986, is a registered charity, number SC029006, and its financial affairs are controlled by the Council. The Council is made up of representatives from the full member societies who meet twice a year. This enables the societies to exchange information and debate important matters that affect family historians in Scotland. The Council defines policy and can, by discussion, agree and set satisfactory standards for family history societies to which member societies should aspire.

The members of the Executive of the Council were as follows;

Chair	Kenneth A M Nisbet
Vice Chair	Vacant
Secretary	John Urie
Treasurer	Christine A Thomas
Bulletin Editor	Elma Fleming (co-opted March 2025)
Publications Manager	Christine A Thomas
Ordinary Member	Alex Inglis

Full Members:

Aberdeen and North East Scotland Family History Society
Anglo-Scottish Family History Society
Borders Family History Society
Family History Society of Buchan
Caithness Family History Society
Central Scotland Family History Society
East Ayrshire Family History Society
Federation of Family History Societies
Fife Family History Society
Glasgow and West of Scotland Family History Society
Guild of One-Name Studies
Highland Family History Society
Lanarkshire Family History Society
The Lothians Family History Society
North Ayrshire Family History Society
Renfrewshire Family History Society

The Society of Genealogists
Shetland Family History Society
Tay Valley Family History Society
Troon @ Ayrshire Family History Society
West Lothian Family History Society

Associate Members:

British Isles Family History Society of Greater Ottawa
Cumbria Family History Society
South Australian Genealogy & Heraldry Society
Scottish Interest Group, Western Australian Genealogical Society
The Heraldry and Genealogy Society of Canberra Inc.

Objects and Activities

The objects of the Association are to advance public education by promoting and encouraging the study of Scottish family history, genealogy and local history.

In furtherance thereof the Association seeks to:

- (a) co-ordinate and assist the work of member societies;
- (b) provide a forum for the exchange, collection and distribution of information amongst member societies;
- (c) act as spokesman with National and Local Government Bodies and Agencies, The Federation of Family History Societies, and International Associations etc. on behalf of its members as requested;
- (d) engage in educational activities, and the publication and sale of relevant information.

The Association produces a newsletter which is published twice-yearly and distributed to members. It contains news from the government agencies and reports on the latest news and activities of member societies, with an up-to-date list of their addresses.

The Association publishes a range of publications and member societies can benefit financially by being able to purchase these publications at two-thirds of the retail cost.

Two Council meetings were held in March and October. It was decided to continue to hold Council meetings on zoom as this allowed more societies to be represented. Unfortunately there was no Conference held in 2025 and it is expected that there will not be a Conference for the foreseeable future. The Committee were pleased to welcome Elma Fleming as Bulletin Editor during the year but continue to seek a Vice Chair and additional Committee members are always welcome.

Performance and Financial Review

The charity ended the year with Total Receipts of £1,503 (2024: £1,507) and Total Payments of £1,191 (2024: £1,337), resulting in a surplus of £312 (2024: £170). Income from subscriptions remained constant. Other income received was from Publication sales (including postage and miscellaneous) of £203.

Payments included £40 postage, insurance costs of £848 which included Public Liability and Trustees insurance, Website costs of £95 and Zoom licence renewal of £156. This year, due to changes in the Bank of Scotland, we now have to pay bank charges which amounted to £48 for the year.

Funds

The Unrestricted Fund balance had increased slightly to £6,185 at the end of 2025 (2024: £5,873) which includes £567 designated for Conferences.

Signed on behalf of the Executive Committee

 Kenneth Nisbet (Chairman)

Date: 08/01/2026

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STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

	2025 Total	2024 Total
	£	£
Incoming Resources		
<i>Incoming resources from charitable activities</i>		
Subscriptions	1300	1309
Publication Sales	163	143
Publication P&P	40	52
<i>Incoming resources from generated funds</i>		
Interest received	0	0
<i>Other Income</i>		
Miscellaneous	0	3
Total Incoming Resources	<u>1503</u>	<u>1507</u>
Resources Expended		
<i>Charitable Activities</i>		
Publication Printing	0	0
Room Hire	0	0
Stationery, postage, copying and computer consumables	40	56
Mileage and travel	0	0
Bulletin	0	0
Miscellaneous	4	3
Conference	0	0
Website	95	122
Equipment	0	0
Zoom subscription	156	156
Insurance	848	1000
Bank Charges	48	0
<i>Governance Costs</i>		
Council members meeting and travel expenses	0	0
Independent Examination	0	0
Total Resources Expended	<u>1191</u>	<u>1337</u>
Net surplus (deficit) for year	<u>312</u>	<u>170</u>

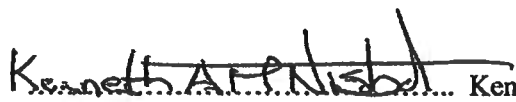
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STATEMENT OF BALANCES AS AT 31ST DECEMBER 2025

	2025	2024
	£	£
BANK AND CASH BALANCES		
Balance brought forward	5873	5703
MOVEMENT IN THE YEAR		
Excess of Receipts over Payments	<u>312</u>	<u>170</u>
Balances carried forward	<u>6185</u>	<u>5873</u>
Represented by:		
Bank of Scotland Treasurer's Account balance	6185	5873
Petty cash balance	<u>0</u>	<u>0</u>
Total bank balance at 31 December 2025	<u>6185</u>	<u>5873</u>

These Accounts were approved by the Executive Committee on 8 JAN 2026 and signed on their behalf by:

 Kenneth Nisbet (Chairman)

 Christine A Thomas (Treasurer)

SCOTTISH ASSOCIATION OF FAMILY HISTORY SOCIETIES

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2025

1. Accounting Policies

The Accounts should be read in conjunction with the Annual Report of the Council. The Accounts are prepared on a Receipts and Payments basis.

The value of services provided by volunteers has not been included.

Stock

Stock is valued at the lower of cost and net realisable value. At 31st December 2025 the value of the stock held was £811.

Fund Accounting

The Unrestricted General Fund is available for use at the discretion of the Trustees/Council in furtherance of the objectives of the charity. The Society has no Restricted Funds.

2. Taxation

The Association is recognised by HM Customs and Revenue as a charity and no charge for taxation arises on the results for the year.

3. Fixed Assets/Liabilities

The Association has no Fixed Assets on which depreciation can be claimed and had no Current Liabilities at 31 December 2025.

4. Trustees Remuneration and Expenses

No Trustees were paid remuneration during the year. No Expenses were paid to Council Members in respect of travel and other expenses incurred during the year.

5. Staff Costs

There were no staff costs incurred during the year.

**REPORT OF THE INDEPENDENT EXAMINER
TO THE TRUSTEES AND THE COUNCIL OF THE
SCOTTISH ASSOCIATION OF FAMILY HISTORY SOCIETIES**

I report on the Accounts of the charity for the year ended 31st December 2025 which are set out on pages 5 – 6

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) regulations 2006. 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

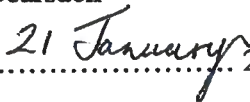
In the course of my examination, no matter has come to my attention

1. 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 8 of the 2006 Accounts Regulations 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.


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John McGee

7 Hillside Drive
Bearsden


..... 2026