

# Treasurer's Report

## Lincolnshire Family History Society

Registered Charity 1000724

£	Consolidated Balance Sheet as at 31st December 2025	£
2024		<b>2025</b>
	Fixed Assets at net book value (see note 4)	
100	B/fwd at 1st January 2025	<b>100</b>
	Purchases in year	
	Depreciation charge	
100	C/fwd at 31st December 2025	<b>100</b>
5,571	Stock for Resale at Cost	<b>5,588</b>
	Cash less Creditors and Restricted Funds	
	(see notes 5 and 6)	
56,728	Central	<b>55,283</b>
9,695	Branches	<b>10,052</b>
72,094		<b>71,023</b>
	Accumulated Funds at 31st December 2025	
62,399	LFHS Central Funds	<b>60,971</b>
9,695	LFHS Branch Funds	<b>10,052</b>
72,094		<b>71,023</b>

.....M.R.Ogden, Treasurer

**Income and Expenditure Account for the year ending 31st December 2025**

£		£	£	£
<b>2024</b>	<b>INCOME</b>			
18,662	Subscriptions for 2025 (see note 1)	16,827		
477	Donations/other Misc.	604		
9,266	Surplus on Publication sales (see note 2)	8,907		
2915	Interest received	2391		
31,320				<b>28,729</b>
	<b>EXPENDITURE</b>			
	<b>MAGAZINE</b>			
3,670	Printing	2,874		
4,343	Postage, Packing and Distribution	3,610		
8,013			6,484	
	<b>RESEARCH CENTRE</b>			
14,778	Rent (including utilities)	15,556		
112	Maintenance and Repairs	90		
14,890			15,646	
	<b>BRANCH SUPPORT (see note 3)</b>			
3,127	Subsidies	2,524		
3,127			2,524	
	<b>OTHER</b>			
2,715	Membership Fees and Insurance	2,784		
2,171	Equipment and Maintenance	1,436		
541	Printing, stationery and postage	480		
839	Travel	333		
	Executive Committee expenses/Speaker fees	75		
	Projects	180		
66	Fairs, Conferences and Meetings	40		
278	Miscellaneous	175		
6,610			5,503	
32,640	<b>TOTAL EXPENDITURE</b>			<b>30,157</b>
	<b>SURPLUS/DEFICIT for year 2025</b>			
-1,320				<b>-1,428</b>
63,719	Accumulated fund b/fwd			<b>62,399</b>
62,399	Accumulated fund c/fwd			<b>60,971</b>
	Accumulated funds at 31/12/25 represented by: -			
100	Fixed Assets			<b>100</b>
5,571	Stocks of CD'S etc for resale at cost			<b>5,588</b>
56,728	Total Cash reserves at 31/12/25 (see notes 5 & 6)			<b>55,283</b>
62,399				<b>60,971</b>

## Notes to the Accounts for the year ending 31st December 2025

### 1. Subscriptions

	£	£
Subscription Income received in 2025	16,103	
Add 2025 subscriptions received in 2024	3,975	
		<b>20,078</b>
Less : -		
2026 subs received in 2025	3,251	
Subscriptions relating to 2025		<b>16,827</b>

### 2. Publications

Sales Income 2025	352	
Royalties (FFHS, Genfair etc)	8538	
Stock at cost at 31st December 2025	5,588	
		<b>14,478</b>
Less : -		
Purchases and other costs		
Stock at cost at 1st January 2025	5,571	
		<b>5,571</b>
Surplus on Publications sales 2025		<b>8,907</b>

### 3. Summary of Branch Accounts and Subsidies 2025

Branch	Cash Balance 01/01/25	Branch generated income	LFHS subsidy	Expenses	Surplus or Deficit	Cash Balance 31/12/25
Bourne	2,060	350	523	753	120	<b>2,180</b>
Grantham	2,334	234	881	1088	27	<b>2,361</b>
Grimsby	1,927	314	708	745	277	<b>2,204</b>
Lincoln	1,882	612	285	794	103	<b>1,985</b>
London	1,492		127	297	-170	<b>1,322</b>
Total	<b>9,695</b>	<b>1,510</b>	<b>2,524</b>	<b>3,677</b>	<b>357</b>	<b>10,052</b>

#### 4. Fixed Assets and Depreciation

The Society's computer system and other high cost items of equipment have been written down to a nominal value of £100 but are recorded in the Society's assets register for insurance purposes.

The Society also holds assets that do not have any monetary value such as our collection of Microfiche, CD and printed records of interest to family historians.

#### 5. LFHS Cash Reserves at 31st December 2025

2024

£	Cash at Bank	£	£
3336	Santander Bank	3,849	
57265	Charities Official Investment Fund	54,656	
102	Petty Cash float held	29	
60703			58,534
	Less creditors at 31st December 2025 : -		
3975	2026 subscriptions paid in advance	3,251	
	Net sundry debtors/creditors		3,251
56728			<b>55,283</b>
	Fund Allocation at 31st December 2025		
20000	Premises and Equipment Cash Reserve Fund		20,000
36728	General Cash Reserve Fund		35,283
56728	Total of Reserve Funds		<b>55,283</b>

#### 6. Reserves Policy

The Society has a reserve policy subject to regular review, as recommended by the Charity Commission. The Society has a specific cash reserve fund for the refurbishment of our premises and the replacement of essential equipment. The balance of our unreserved funds forms our general cash reserve, maintained to secure the Society against sudden and unforeseen changes in our finances and to give time to adjust our operations to any major long term reduction in income, whilst at the same time enabling us to meet existing long term obligations such as the lease on our Research Centre. The Executive Committee has determined that, at the present time we should endeavour to maintain the level of our general cash reserve fund in the region of £30,000.

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9,695	Branches	<b>10,052</b>
72,094		<b>71,023</b>
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## Independent Examiner's Report to the Trustees of the Lincolnshire Family History Society

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2025 which are set out below.

### Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in 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.

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.



Mr R A Smith BSc FCA  
**RNS Chartered Accountants**

50-54 Oswald Road  
Scunthorpe DN15 7PQ

3 March 2026