

Company registration number: 02930189

Charity registration number: 1038721

The Federation of Family History Societies

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 September 2024

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

The Federation of Family History Societies

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 18

The Federation of Family History Societies

Reference and Administrative Details

Trustees	Stephen Manning, Chairman Ian Waller, Vice Chairman/Education Officer Jacqueline Simkins, Publications Officer Gary Stephenson, Treasurer Yetunde Abiola, Diversity and Inclusion Officer Margaret Roberts, Society Liaison Martin McDowell, DNA Officer Ruth Graham
Secretary	David Lambert
Charity Registration Number	1038721
Company Registration Number	02930189
Registered Office	2-4 Primrose Avenue Urmston Manchester M41 0TY
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

The Federation of Family History Societies

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 September 2024.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- Stephen Manning, Chairman
- Ian Waller, Vice Chairman/Education Officer
- Jacqueline Simkins, Publications Officer
- Gary Stephenson, Treasurer
- Yetunde Abiola, Diversity and Inclusion Officer
- Margaret Roberts, Society Liaison
- Martin McDowell, DNA Officer
- Ruth Graham
- Penelope Walters (resigned 14 April 2024)

Secretary: David Lambert

Structure, governance and management

Nature of governing document

The organisation is a Company limited by guarantee, (Company number 02930189) incorporated on 18th May 1994 and is a registered charity (Charity number 1038721). It is governed under new Articles of Association, adopted on 11th June 2022. The new Articles of Association state the objects and powers of the Charitable Company.

In the event of the Company being wound up, each Member Society has agreed to contribute an amount not exceeding £1.

Recruitment and appointment of trustees

The Directors of the Company are also charity trustees for the purposes of charity law and under its Articles of Association are known as members of the Executive Committee. Under the requirements of the Articles of Association, the chairman and other members of the Executive Committee are elected to serve for a term of four years commencing at the conclusion of business at either the Annual General Meeting or General Meeting at which he or she was elected to office or the Executive Committee respectively by Voting Members. Directors may stand for re-election for a further term of four years but neither the Chairman nor any Executive Committee member shall serve for a continuous period of more than eight consecutive years.

The Executive Committee have power to co-opt no more than four persons to act as additional members of the Executive Committee until the next Annual General Meeting or General Meeting following their co-option, even if the total number of members of the Executive Committee, including co-opted members shall exceed twelve. All members of the Executive Committee give their time voluntarily and received no benefits from the Company. Any expenses reclaimed from the Company are reflected in the accounts.

The Federation of Family History Societies

Trustees' Report

Induction and training of trustees

Most Directors are already familiar with the practical work of the Company, having held key positions on the Committees of Member Societies to which they belong.

New Directors receive a copy of the Memorandum and Articles, Roles & Responsibilities handbook and the latest as well as the previous year's financial statements and accounts. They are also directed to read and follow the Code of Practice for Directors which was adopted for them some years ago.

Directors have been given training at meetings held during the year on the legal aspects and implications of being Directors and charitable trustees, to help facilitate the understanding of their role.

Organisational structure

The Company has a President who is appointed for a 5-year term. The President may stand for re-election for a second term of 5 years. The President Dr Janet Few was appointed at the Annual General Meeting in June 2021. The main function of this post is to attend and chair the Company's Annual General Meeting and to promote the activities of the Company.

The Company currently has four life Vice Presidents, Dr Colin R. Chapman, Derek A. Palgrave, Mrs Pauline Litton MBE and Lady Teviot all of whom have made a valuable contribution to the Company.

The Company has a Board of Directors who comprise an Executive Committee of up to 12 members. We continue to hold monthly meetings via Zoom although we did meet once in person during 2023. The Directors are responsible for the management, strategic direction and policy of the Company. At their meetings they review the finances, human resources, development and delivery of activities that contribute to the charitable objectives. At the end of the financial year there were 9 elected Directors from a variety of backgrounds.

The Company retains the services of a Company Secretary who is appointed by the Executive Committee. He attends Executive Committee meetings but has no voting rights.

To facilitate operations the Executive Committee has put in place a scheme of delegation so that day to day responsibility for the administration of the Company rests with the Administrator along with the Finance Officer with assistance where appropriate from the Company Secretary.

Membership of the Company is of five classes following the adoption of the new Articles, namely:

- Ordinary Membership - open to all Societies or Bodies in the United Kingdom or Crown Dependencies which are in the opinion of the Executive Committee primarily concerned with family history, genealogy or heraldry or interested in the preservation, security and accessibility of archive material;
- Associate Membership - open to all Societies or Bodies in the United Kingdom or Crown Dependencies (other than those eligible for Ordinary membership) which are interested in family history, genealogy or heraldry or interested in the preservation, security and accessibility of archive material and whose association with the Company, in the opinion of the Executive Committee, is considered desirable.
- International Members - open to all Societies or Bodies founded or operating outside the United Kingdom or Crown Dependencies which are interested in family history, genealogy or heraldry or interested in the preservation, security and accessibility of archive material and whose association with the Company, in the opinion of the Executive Committee, is considered desirable.
- Affiliated Members - open to any non-profitmaking group in the United Kingdom or Crown Dependencies comprising ten (10) or more persons which is interested in family history, genealogy or heraldry or interested in the preservation, security and accessibility of archive material but which has no constitution or legal status and so is unable to satisfy the membership qualifications set out in sub-paragraphs (3) to (4) of Article 11. Such a group shall include a group constituted as a local U3A Body and a Body of persons meeting together in person or virtually online on the Internet who meet and co-operate together to carry out one or more of the Principal Objects of the Company and with which the Executive Committee considers it is reasonable or expedient to affiliate and to admit to Affiliate Membership.

The Federation of Family History Societies

Trustees' Report

• Institutional Membership - open to all Bodies other than Societies or Bodies eligible for Ordinary or Associate Membership including (without prejudice to the generality of the foregoing) libraries, archives, repositories and public institutions that are interested in the preservation, security and accessibility of archive material and whose association with the Company in the opinion of the Executive Committee, is considered desirable. The Company had a membership of 157 during the year comprising of 127 Ordinary Members and 11 Associate Members and 19 International Members. There are currently no Institutional Members or Affiliate members.

Objectives and activities

Objects and aims

- i) To promote, encourage and foster the study of family history, genealogy and heraldry and in furthering this to co-ordinate and assist the work of Member Societies and bodies interested in family history, genealogy and heraldry and;
- ii) To promote the preservation, security, and accessibility of archive material.

Public benefit

The Company reviews its aims and activities each year as part of its Strategy and looks at what it has achieved and the outcome of its work in the previous 12 months. In 2022 the Company amended its key activities. The key activities are Education, Archives Liaison, Projects, Publicity, Diversity and Inclusion, Society Liaison and Communications. The Company looked at the benefits they have brought to those members of the public it was set up to help. The Company reports to Members at the Annual General Meeting and it posts written reports of its Directors on activities on its website following the Annual General Meeting.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Our main objective for the year continued to be to promote, encourage and foster the study of family history, genealogy and heraldry and to co-ordinate and assist the work of Member Societies and bodies interested in similar studies.

2024 was our 50th anniversary year and we held a number of in person FHF REALLY USEFUL Live family history fairs in conjunction with our member societies. These were held in St Ives in Cambridgeshire, Nottingham in Nottinghamshire and Belfast in Northern Ireland. They were well attended and promoted all our societies and family history.

The strategies we used to meet our objectives included:

Promoting our Member Societies throughout the year at key events attended by members of the public, namely: The Company attended 6 Craft Shows and 5 Family History Fairs throughout the UK in 2023-2024.

We continued to host the FHF REALLY USEFUL Family History Show, which was a virtual Show held in November 2023. The Shows have continued to be hugely successful. We will continue these in the future although are not hosting one in 2024 as stated below.

The Company has embraced the use of virtual meetings and held its Annual and General Meetings as a hybrid meeting in London in May 2024 and as a result we welcomed our member societies who would normally be unable to attend due to distance. Due to this being our anniversary year we had speakers in person during the morning before the meetings and after the meetings a tour to Bunhill Fields Burial Ground to encourage our member societies to attend in person.

Federation of Family History Societies Services Limited ('the Services Company'), the Company's wholly owned subsidiary, has continued to collaborate with FindmyPast Limited, trading as 'FindmyPast' ('FMP'). The Company has a contract which came into effect on 21st April 2016 that will run for at least ten years ensuring continuance of the arrangement between the Company and FMP.

This provides a means for our Member Societies to place their data online, furnishing them with a source of revenue and benefitting family historians world-wide by providing access to vital data.

The Federation of Family History Societies

Trustees' Report

A substantial volume of fresh data has been added to the collection during the year including updated and improved National Burial Index information that benefits users of the FMP service, as well as contributing Member Societies.

The Services Company operated its Family History Books and Parish Chest operations for the Company online and saw an increased take-up by the public and Member Societies. All Member Societies are now treated as members of Parish Chest as a benefit of their membership of the Company, subject to them activating this. The ability of members of Member Societies to pay their annual membership subscriptions has been added to Parish Chest free of charge to the Member Societies.

Projects

The Company has increased the provision of services online. In 2024 we continued working on the Explore your Genealogy website which is a website providing free resources to family historians. We have invited our member societies to contribute articles to the public to make them aware of the records and resources they hold. The Company created a new website in 2024 and the new site went live in May 2024 at the Annual General Meeting and General Meeting.

Outreach

The outreach work of the Company provides advice and information to members of the public interested in the study of family history, genealogy and heraldry. We have traditionally performed this service by means of face to face consultation at public events, as well as through the distribution of 'Our Really Useful Information Leaflet' (RUL) and other helpful material, provided at no charge whenever the opportunity presents itself. All our Member Organisations are listed in the RUL at no cost to themselves.

The RUL, plus other material is available for free download via the Company's website to interested parties and external organisations involved in teaching and promoting the study of family history, genealogy and heraldry.

A general information service is available to the public online, by telephone and by post. Specific requests from Member Societies for guidance are dealt with by telephone and email.

In 2018 Family Tree Magazine (FTM) published its first 'Family History Handbook 2018' in association with the Company. It has been printed each December since then. Included within this are details of our Member Societies and how to contact them. The Directory is sent to all FTM magazine subscribers and is for sale in shops.

The Company has been able to continue to attend public events due to the commitment and dedication of its team of volunteers and the generosity of event organisers.

A Monthly online Newsletter, now called the Really Useful Bulletin, was distributed to an increased number of about 20,000 subscribed individuals and organisations with an interest in family history, genealogy and heraldry.

A growing social media presence via Facebook and Twitter has had a positive impact allowing us to engage with a wider group of interested parties.

The Company held a number of regular 'Get Togethers' which is the new name for the previous virtual 'coffee mornings' and encouraged committee members of Member Societies to attend these events online to exchange ideas and to continue to support each other. These proved to be extremely popular and well attended and we will continue these going forward.

We attended a number of fairs in 2023-2024 run by our member societies which proved to be very popular.

We held an Education programme for our member societies in September via Zoom to enable all our member societies to attend either in the UK or overseas and covered topics such as Website, AI and Ideas for Promoting your Society all of which were very well received.

Financial review

We are satisfied that the Company is in a healthy financial position at the end of the financial year, with sufficient reserve to continue operations in the coming financial year.

The Federation of Family History Societies

Trustees' Report

Policy on reserves

It is the policy of the Company to maintain unrestricted funds which are free reserves of the Company at a level which equates to a minimum of twelve months core expenditure. This fund is required to ensure that the Company is able to meet its potential liabilities. The Directors have in place their own procedures for reviewing and reducing the major risks to which the Company is exposed. Internal risks are minimised by procedures for authorisation of all transactions and projects and to ensure a consistent delivery of all aspects of the Company.

Principal risks and uncertainties

The Directors recognise that they should manage the Company's risks effectively. They have taken into account during the year the principal risks and uncertainties facing the Company, especially due to the Covid-19 Pandemic, and identified the major impact of risks to the Company, including its strategic plans for the future, risks to its financial sustainability and the impact on achieving the Company's objectives. The Directors continued to hold their meetings virtually online rather than face to face although they did meet in person once this year. This has enabled the Directors to discuss matters more regularly and in greater detail. The Directors are satisfied that their systems and policies are adequate to manage and reduce risks.

Plans for future periods

Aims and key objectives for future periods

The Company plans to continue the activities outlined above in forthcoming years subject to satisfactory funding arrangements.

It was not felt necessary to raise subscriptions for 2024 for our ordinary members. The situation can only continue if the Company continues to be prudent and effective in its operations.

The current healthy financial position is due in no small part to the continued hard work of the Company's Financial Team and the members of the Board of Directors to constrain costs, as well as the financial contribution of the Services Company.

Even when meetings have become face to face again we have still continued with Hybrid meetings and the Virtual 'Get Togethers' as a way to communicate with more of our Member Societies as they are located all over the UK and worldwide.

The Company held its virtual Really Useful Family History Show in November 2023 but took the decision not to hold this in 2024 due to our successful in person shows and our 50th anniversary celebrations but will be back in November 2025.

Statement of Responsibilities

The trustees (who are also the directors of The Federation of Family History Societies for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

The Federation of Family History Societies

Trustees' Report

- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material 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 charitable company will continue in business.

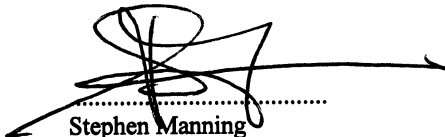
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 20 Jan 2025 and signed on its behalf by:


.....
Stephen Manning
Trustee

The Federation of Family History Societies

Independent Examiner's Report to the trustees of The Federation of Family History Societies ('the Company')

Independent examiner's report to the trustees of The Federation of Family History Societies ('the Company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 September 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (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').

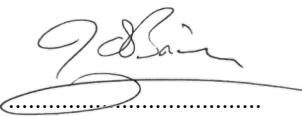
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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 confirm that no 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.



John O'Brien MSc, FAIA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date:.....28/01/25.....

The Federation of Family History Societies

Statement of Financial Activities for the Year Ended 30 September 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:				
Charitable activities	2	27,199	27,199	27,685
Investment income	3	977	977	953
Other income	4	<u>25,000</u>	<u>25,000</u>	<u>45,000</u>
Total income		<u>53,176</u>	<u>53,176</u>	<u>73,638</u>
Expenditure on:				
Charitable activities	5	<u>(66,948)</u>	<u>(66,948)</u>	<u>(62,614)</u>
Total expenditure		<u>(66,948)</u>	<u>(66,948)</u>	<u>(62,614)</u>
Net (expenditure)/income		<u>(13,772)</u>	<u>(13,772)</u>	<u>11,024</u>
Net movement in funds		(13,772)	(13,772)	11,024
Reconciliation of funds				
Total funds brought forward		<u>287,908</u>	<u>287,908</u>	<u>276,884</u>
Total funds carried forward		<u><u>274,136</u></u>	<u><u>274,136</u></u>	<u><u>287,908</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note .

The notes on pages 11 to 18 form an integral part of these financial statements.

The Federation of Family History Societies

(Registration number: 02930189)
Balance Sheet as at 30 September 2024

	Note	2024 £	2023 £
Fixed assets			
Investments	16	75,000	75,000
Current assets			
Debtors	7	48,796	48,157
Cash at bank and in hand	8	<u>160,572</u>	<u>177,686</u>
		209,368	225,843
Creditors: Amounts falling due within one year	9	<u>(10,232)</u>	<u>(12,935)</u>
Net current assets		<u>199,136</u>	<u>212,908</u>
Net assets		<u>274,136</u>	<u>287,908</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>274,136</u>	<u>287,908</u>
Total funds		<u>274,136</u>	<u>287,908</u>

For the financial year ending 30 September 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 9 to 18 were approved by the trustees, and authorised for issue on 20/10/25 and signed on their behalf by:


.....
Gary Stephenson
Trustee

The notes on pages 11 to 18 form an integral part of these financial statements.

The Federation of Family History Societies

Notes to the Financial Statements for the Year Ended 30 September 2024

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The Federation of Family History Societies meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Income and endowments

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

The Federation of Family History Societies

Notes to the Financial Statements for the Year Ended 30 September 2024

Charitable activities

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.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	25% on a straight line basis
Display equipment	25% on a straight line basis

Business combinations

Business combinations are accounted for under the purchase method. Where necessary, adjustments are made to the financial statements of subsidiaries to bring the accounting policies used into line with those used by the charity. All intra-group transactions, balances, income and expenses are eliminated on consolidation. In accordance with Section 35 of FRS 102, Section 19 of FRS 102 has not been applied in these financial statements in respect of business combinations effected prior to the date of transition.

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

The Federation of Family History Societies

Notes to the Financial Statements for the Year Ended 30 September 2024

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

2 Income from charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Subscriptions	26,782	26,782	27,605
Other income	417	417	80
	<u>27,199</u>	<u>27,199</u>	<u>27,685</u>

3 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>977</u>	<u>977</u>	<u>953</u>

4 Other income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Income from trading subsidiary	<u>25,000</u>	<u>25,000</u>	<u>45,000</u>

The Federation of Family History Societies

Notes to the Financial Statements for the Year Ended 30 September 2024

5 Expenditure on charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Conference attendance costs	-	-	419
Seminars and online shows	886	886	859
Website and management	12,078	12,078	11,166
Publicity	221	221	760
Attendance at fairs	4,335	4,335	3,511
Newsletter costs	-	-	750
Society and external liaison	-	-	100
Project costs	-	-	240
Administration	30,121	30,121	22,775
Executive committee travel, meetings etc.	484	484	1,421
General meetings and calling information	4,320	4,320	3,029
Insurance	2,668	2,668	3,089
Finance	10,406	10,406	9,512
Sundry expenses	-	-	127
Bank charges	70	70	60
Depreciation	-	-	1,416
Accountancy	1,050	1,050	3,140
Legal fees	309	309	240
	<u>66,948</u>	<u>66,948</u>	<u>62,614</u>

The Federation of Family History Societies

Notes to the Financial Statements for the Year Ended 30 September 2024

6 Tangible fixed assets

	Display equipment £	Computer equipment £	Total £
Cost			
At 1 October 2023	4,825	6,390	11,215
At 30 September 2024	4,825	6,390	11,215
Depreciation			
At 1 October 2023	4,825	6,390	11,215
At 30 September 2024	4,825	6,390	11,215
Net book value			
At 30 September 2024	-	-	-
At 30 September 2023	-	-	-

7 Debtors

	2024 £	2023 £
Trade debtors	250	-
Prepayments	512	1,255
Due from group undertakings	13,034	1,902
Donation of subsidiary's profits	35,000	45,000
	48,796	48,157

8 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	160,572	177,686

9 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	2,624	2,434
Accruals	960	3,600
Deferred income	6,648	6,901
	10,232	12,935

The Federation of Family History Societies

Notes to the Financial Statements for the Year Ended 30 September 2024

10 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

11 Analysis of net assets between funds

	Unrestricted	2024
	General	Total funds
	£	£
Fixed asset investments	75,000	75,000
Current assets	209,368	209,368
Current liabilities	(10,232)	(10,232)
Total net assets	<u>274,136</u>	<u>274,136</u>

	Unrestricted	2023
	General	Total funds
	£	£
Fixed asset investments	75,000	75,000
Current assets	225,843	225,843
Current liabilities	(12,935)	(12,935)
Total net assets	<u>287,908</u>	<u>287,908</u>

12 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2024	2023
	£	£
Independent examination	800	-
	<u>800</u>	<u>-</u>

The Federation of Family History Societies

Notes to the Financial Statements for the Year Ended 30 September 2024

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

15 Related party transactions

During the year the charity made the following related party transactions:

Federation of Family History Societies Services Limited

(The charity operates an intercompany account with its trading subsidiary.)

At the balance sheet date the amount due from Federation of Family History Societies Services Limited was £13,034 (2023 - £1,902).

16 Fixed asset investments

	2024 £	2023 £
Shares in group undertakings and participating interests	<u>75,000</u>	<u>75,000</u>

Shares in group undertakings and participating interests

	Subsidiary undertakings £	Total £
Cost		
At 1 October 2023	<u>75,000</u>	<u>75,000</u>
At 30 September 2024	<u>75,000</u>	<u>75,000</u>
Net book value		
At 30 September 2024	<u>75,000</u>	<u>75,000</u>
At 30 September 2023	<u>75,000</u>	<u>75,000</u>

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

The Federation of Family History Societies

Notes to the Financial Statements for the Year Ended 30 September 2024

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held	
			2024	2023
Subsidiary undertakings				
Federation of Family History Societies Services Limited	England	Ordinary shares	100%	100%

Subsidiaries

The profit for the financial period of Federation of Family History Societies Services Limited was £31,828 (2023 - £39,258) and the aggregate amount of capital and reserves at the end of the period was £139,669 (2023 - £142,841).