FREE UK GENEALOGY CIO

Charity number: 1167484

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

FREE UK GENEALOGY CIO

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FOR THE YEAR ENDED 31 DECEMBER 2025

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FREE UK GENEALOGY CIO

LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2025

Registered charity name	Free UK Genealogy CIO
Charity registration number	1167484
Principal office	Winsleys House High Street Colchester CO1 1UG
Trustees	Mr D Mayall Mr G Hart (Resigned 18th July 2026) Mr G Abraini (Resigned 7th August 2026) Mr A Turvey Dr A Eveleigh Mr I Clark Mr A Tyerman Ms N Clamp
Independent Examiner	Community360 Winsleys House High Street Colchester Essex CO1 1UG
Type of governing document	Constitution
How the charity is constituted	Charitable Incorporated Organisation
Trustee selection methods	Appointed and trained by the Trustees

FREE UK GENEALOGY CIO

TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

Our Mission
At Free UK Genealogy, we are committed to making family and wider history records freely accessible to everyone.

Our work is driven by three key charitable objectives:
- To advance public access to family and wider history records under open data formats.
- To promote education through the development of open-source tools supporting community transcription.
- To provide free databases of genealogical or historical significance for public use.

Free UK Genealogy CIO operates three major volunteer-led projects: FreeBMD, FreeCEN, and FreeREG, providing hundreds of millions of searchable records for family historians across the world.

These projects remain guided by our long-standing commitment to open data, community transcription, and free access for all.

A Year of Delivery and Preparation

Following the refocusing and structural work undertaken in 2024, the year 2025 was characterised by delivery, learning, and preparation for the next phase of Free UK Genealogy's development.

Our strategy, adopted by trustees and built around the principles of Quality, Value, and Growth, continued to guide our decisions and priorities.

During the year we focused on:
- Progressing major technical developments across our projects
- Strengthening governance through the steering committee structure
- Supporting and sustaining our volunteer community
- Preparing the organisation for new ways of delivering record sets, including the development of new approaches to transcription and data processing

While some technical developments progressed more slowly than originally anticipated, the year brought important progress in strengthening our organisational foundations and clarifying priorities for the years ahead.

Expanding and Improving Our Databases

Project	Total active volunteers at Year end	Net volunteer change in year	Total records at year end	Records added in year
FreeBMD	444	-8	404,384,585	5,997,269
FreeCEN	159	-13	52,202,387	1,931,009
FreeREG	327	-5	64,570,122	2,095,865
Other Volunteers	45	22	-	-
TOTAL	975	-4	521,157,094	10,024,143

Across FreeBMD, FreeCEN and FreeREG, just over 10 million new transcriptions were added during 2025, bringing the total number of records to more than 521 million. This continues the steady growth of our databases, which have increased from around 488 million records at the end of 2022. The number of records added each year has gradually reduced as the projects mature.

Overall active volunteer numbers remained broadly stable during the year, falling by four to 975. Numbers declined slightly across each of the three core projects, while the number of volunteers contributing in other roles increased. This reflects a gradual broadening of contribution beyond transcription, particularly in areas such as technical development, coordination and organisational support.

As our projects mature, the pace of future growth will increasingly be shaped both by the availability of suitable source material and by our ability to recruit, support and retain volunteers across a wider range of roles. Our data continues to be widely used by family historians, researchers, and academic communities worldwide.

Progress Across Our Projects

FreeBMD
Work continued throughout 2025 on the long-anticipated new FreeBMD platform. Following a period of development and testing, the new platform was launched in November 2025, representing an important milestone for the project.

The new service now runs alongside the existing FreeBMD system while further improvements are developed and additional functionality is migrated. It is intended to:
- improve accessibility and mobile usability
- provide a more resilient technical foundation
- support improved features for users and volunteers
- enable future data enrichment and integration

Alongside technical development, the project team continued to work with partners and stakeholders to explore opportunities for enriching the data and increasing its value for researchers.

FreeREG
FreeREG remained focused on improving the transcription experience for volunteers while continuing to expand coverage of parish register records.

During the year, development work continued on FreeComETT-REG, a new browser-based transcription tool designed to make it easier and more flexible for volunteers to transcribe historical records.
The tool supports the flexible CSV format used by FreeREG and allows transcribers to work directly from digital images of records while producing structured data suitable for upload to the project database.

Alongside this work, the project has faced ongoing challenges in sustaining key coordination and leadership roles. Recruiting and retaining volunteers for these positions remains difficult, increasing the risk of reliance on a small number of individuals and highlighting the importance of succession planning and clearer role structures.

At the same time, work continued to prioritise records that offer the greatest value to researchers, ensuring that available volunteer effort is directed where it can have the greatest impact.

FreeCEN
FreeCEN continued its steady work to expand census coverage and maintain the quality of its existing datasets. During the year, a Steering Committee for FreeCEN was formally established, completing the governance structure across all three projects. This provides clearer oversight, supports priority setting, and aligns FreeCEN more closely with the organisation's wider strategic framework.

Technical work during the year focused on improving the usability and long-term value of FreeCEN's data, including continued work on place of birth searching, revalidation, and the handling of place-name variation and special characters. Alongside this, the project continued to face the practical challenge of securing suitable image sources and sustaining coordinator capacity, both of which will shape future progress.

Emerging Projects
In 2024 we began exploring the potential for new record sets through the FreeProbate (FreePRO) proof-of-concept project, demonstrating how additional types of historical records could be made freely accessible.

During 2025 this work progressed further, as we continued to develop the approach and explore how probate and related records could form part of Free UK Genealogy's future offer. The project reflects our wider ambition to broaden the range of records available through our services while remaining true to our commitment to open data, free public access and volunteer participation.

Fundraising for this work was a particular success during the year. Our Big Give Christmas Challenge campaign in support of FreePRO attracted record levels of pledge support, exceeding our previous highest level. This strong response demonstrated the enthusiasm of our supporters for expanding the range of historical records we make available and provided valuable funding to help us continue developing this work.

The experience also strengthened our understanding of the role that targeted fundraising can play in supporting new initiatives, while helping us build stronger relationships with donors and supporters around clearly defined areas of impact.

Strengthening Governance and Organisational Capacity
The steering committee model introduced across 2023 and 2024 continued to mature during 2025.

Dedicated committees for FreeBMD, FreeREG and Technical Operations continued to guide priorities and support project delivery, while the formal establishment of the FreeCEN Steering Committee completed this governance structure across all three projects.

Trustees continued to provide strategic oversight across the organisation, working alongside staff and steering committees to review priorities, risks and significant decisions. The committee structure has helped give trustees greater visibility of activity across the projects, while enabling more discussion and decision-making to take place closer to where the work is being carried out.

Taken together, these developments have improved transparency, distributed leadership responsibilities more widely and strengthened accountability across the organisation.

During the year, we also identified areas where additional capacity is needed, particularly in technical project management, documentation and knowledge transfer, and succession planning for key volunteer roles.

Addressing these needs will remain a priority as we continue to build resilience across our projects.

Supporting Our Volunteer Community
Free UK Genealogy remains fundamentally a volunteer-led organisation, and the contribution of our volunteers is central to everything we achieve.

Our volunteers contribute across a wide range of roles, including:
- transcription
- coordinating groups of transcribers
- software development and project management
- business analysis, UX design and website testing
- content creation, social media and communications
- administration and volunteer management

As our projects and the needs of the organisation evolve, volunteering with Free UK Genealogy is increasingly about more than transcription. During 2025 we continued to focus on creating a clearer and more supportive experience for people contributing across all areas of our work.

Our priorities included:
- improving onboarding and training
- reducing barriers to participation
- building stronger communities around each project
- recognising and celebrating the contributions of our volunteers

These efforts will remain important not only in sustaining our transcription work, but also in building the technical, coordination, communication and leadership capacity needed to support the organisation in the future.

Our Strategy: Quality, Value, and Growth
Our long-term strategy continues to be guided by three core principles:

Quality
Accuracy and integrity are central to our work. Our volunteers follow the principle of “type what you see”, ensuring that our transcriptions faithfully represent the original records. We continue to improve quality assurance processes and tools that support volunteers in producing accurate transcriptions.

Value
Providing public benefit is at the heart of our charitable mission.

Our records are made available under open data principles, ensuring that they remain free to access and reuse, supporting family historians, researchers, educators, and communities worldwide.

We also continue to work towards improved accessibility standards across our websites.

Growth
Growth for Free UK Genealogy is not simply about increasing the number of records.

It also means expanding the range of available sources, increasing the number of people who benefit from our work and growing and sustaining our volunteer community.

All growth must remain sustainable and must never compromise the quality of our data.

Financial Review
Free UK Genealogy received a total income of £135,197 during 2025, compared with £126,520 in the previous year.

Total expenditure for the year was £151,066, compared with £124,544 in 2024, resulting in a net operating loss of £15,869. Part of this loss was planned expenditure, financed from reserves, for legal advice on Intellectual Property and GDPR.

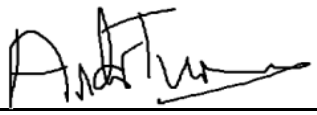
During the independent examination process, an issue was identified concerning the historic VAT treatment of costs shared between Free UK Genealogy CIO and its trading subsidiary. Following specialist advice, the appropriate recharge has been reflected in the final accounts, together with a provision for the associated VAT liability.

At 31 December 2025, the charity held total funds of £89,405, comprising £72,808 of unrestricted funds and £16,597 of restricted funds.

Trustees and the Finance Committee continue to monitor income, expenditure and reserves closely. Particular attention is being given to maintaining sufficient unrestricted reserves, managing costs carefully and developing a broader and more resilient range of income sources to support the charity's work over the longer term.

Looking Ahead
In the coming year we aim to:
- build on the initial launch of the new FreeBMD platform, with further development and migration of functionality
- continue development and rollout of improved transcription tools
- expand partnerships with custodians of records, researchers, and institutions
- explore new record sets that align with our mission
- strengthen support for volunteers and project leadership
- strengthen financial resilience through a broader range of income sources and careful management of unrestricted reserves

Above all, we remain committed to our founding vision: making historical records freely available so that everyone can discover and understand their past.



Mr A Turvey

Date: 30th October 2026

FREE UK GENEALOGY CIO

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

I report on the accounts of Free UK Genealogy CIO for the year ended 31 December 2025 which are set out on pages 8 to 16.

Respective responsibilities of 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 (2) of the Charities Act 2011 (The Act) but 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)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of independent examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the 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 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.

David Courtier FMAAT AATQB for and on behalf of:



Community360
Winsley's House, High Street, Colchester, Essex Date 30th October 2026

FREE UK GENEALOGY CIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted Fund £	Restricted Fund £	Total Funds £	2024 Total £
Incoming resources					
Donations & legacies	2	103,648	18,943	122,591	118,727
Income from charitable activities	3	10,964	-	10,964	7,134
Income from investments	4	1,642	-	1,642	659
Total incoming resources		116,254	18,943	135,197	126,520
Resources expended					
Charitable activities	5	142,082	8,984	151,066	124,544
Total resources expended		142,082	8,984	151,066	124,544
Net movement in funds		(25,828)	9,959	(15,869)	1,976
Total funds brought forward		98,636	6,638	105,274	103,298
Total funds carried forward		**72,808**	**16,597**	**89,405**	**105,274**

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities

The notes on pages 10 to 16 form part of these accounts

FREE UK GENEALOGY CIO

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Investments	**11**		10		10
Current assets					
Debtors	**12**	27,620		27,572	
Cash at bank and in hand		70,208		86,299	
		97,828		113,871	
Creditors: amounts falling due within one year	**13**	8,433		8,607	
Net current assets/(liabilities)			89,395		105,264
Net assets			**89,405**		**105,274**
Funds of the charity					
Unrestricted funds	**15**		72,808		98,636
Restricted funds	**15**		16,597		6,638
Total funds			**89,405**		**105,274**

These financial statements were approved by the board of trustees and authorised for issue on xxxxx and are signed on behalf of the board by:



Mr A Turvey
Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting policies

1.1 Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

1.2 Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

1.3 Going concern

There are no material uncertainties about the charity's ability to continue.

1.4 Consolidation

The charity is not required to prepare consolidated accounts in accordance with the Charities Act 2011.

1.5 Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

1.6 Cash Flow

The financial statements do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 "Cash flow statements".

1.7 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.8 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The contribution made by volunteers is not accounted for as there is no practicable way of measuring this.

1.9 Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

1.10 Investments

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses.

1.11 Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

1.12 Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

1.12 Financial instruments (continued)

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

1.13 Defined contribution plans

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. Donations and legacies	Unrestricted Fund £	Restricted Fund £	Total 2025 £	Total 2024 £
Donations				
Donations from the general public	14,910	18,943	33,853	36,310
Donations from the trading company	88,738	-	88,738	82,417
	103,648	**18,943**	**122,591**	**118,727**
Total 2024	**109,937**	**8,790**	**118,727**	

3. Charitable activities	Unrestricted Fund £	Restricted Fund £	Total 2025 £	Total 2024 £
Recharged expenses	7,464	-	7,464	7,134
Services	3,500	-	3,500	-
	10,964	**-**	**10,964**	**7,134**
Total 2024	**7,134**	**-**	**7,134**	

4. Investment income	Unrestricted Fund £	Restricted Fund £	Total 2025 £	Total 2024 £
Interest receivable	1,642	-	1,642	659
	1,642	**-**	**1,642**	**659**
Total 2024	**659**	**-**	**659**	

5. Expenditure on charitable activities by fund type

	Unrestricted Fund	Restricted Fund	Total 2025	Total 2024
	£	£	£	£
Charitable activities	120,988	8,984	129,972	116,766
Support costs	21,094	-	21,094	7,778
	142,082	**8,984**	**151,066**	**124,544**
Total 2024	**113,200**	**11,344**	**124,544**	

6. Expenditure on charitable activities by activity type

	Note	Activities undertaken directly	Support costs	Total 2025	Total 2024
		£	£	£	£
Charitable activities		120,988	-	120,988	116,805
Support costs	7	-	21,094	21,094	7,739
		120,988	**21,094**	**142,082**	**124,544**
Total 2024		**116,766**	**7,778**	**124,544**	

7. Analysis of support costs

	Finance costs	Administrative costs	Governance costs	Total 2025
	£	£	£	£
Bank and paypal charges	60	-	-	60
Provision for debt	-	5,000	-	5,000
Telephone and dropbox	-	-	96	96
Legal and professional fees	-	-	7,532	7,532
Sundry expenses	-	2,913	-	2,913
Accountancy fees	-	-	660	660
IT	-	1,463	-	1,463
Subscriptions	-	1,283	-	1,283
Insurance	-	878	-	878
QuickBooks fees	-	-	1,209	1,209
	60	**11,537**	**9,497**	**21,094**

8. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	660	2,000

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	100,276	88,214
Social security costs	2,328	3,080
Employer pension contributions	2,054	1,928
	102,604	**93,222**

The average head count of employees during the year was 4 (2024: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Full-time equivalent staff	2	2

No employee received employee benefits of more than £60,000 during the year (2024: Nil)

10. Trustee remuneration and expenses

The trustees received no remuneration or other benefits during the year (2024: £Nil).

Expenses of £69 (2024: £107) were reimbursed to trustees during the year.

11. Investments

	Shares in group undertakings
	£
Cost or valuation	
At 1 January 2025 and 31 December 2025	10
Impairment	
At 1 January 2025 and December 2025	-
Carrying amount	
As at 31 December 2025	10
As at 31 December 2024	10

12. Debtors

	Total 2025 £	Total 2024 £
Trade Debtors	-	2,082
Amounts owed by group undertakings	24,446	22,468
Prepayments and accrued income	2,712	2,984
Other debtors	462	38
	27,620	**27,572**

13. Creditors: Amounts falling due within one year

	Total 2025 £	Total 2024 £
Trade creditors	477	470
Amounts owed to group undertakings	-	7
Accruals and deferred income	2,213	7,750
Provisions for liabilities	5,000	-
Social security & pensions	743	380
	8,433	**8,607**

14. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in the income and expenditure as an expense in relation to defined contribution plans was £2,054 (2024: £1,928).

15. Analysis of charitable funds

	At 01/01/25 £	Incoming resources £	Outgoing resources £	Transfers £	At 31/12/25 £
Restricted funds	6,638	18,943	(8,984)	-	16,597
Unrestricted Funds	98,636	116,254	(142,082)	-	72,808

The restricted funds relate to money received via a campaign run in partnership with The Big Give Trust.

15. Analysis of charitable funds (continued)

	Current Assets £	Current Liabilities £	Fixed Assets £	Total 31/12/25 £
Restricted funds	16,597	-	-	16,597
Unrestricted Funds	81,231	(8,433)	10	72,808
Total	**97,828**	**(8,433)**	**10**	**89,405**

16. Related Parties

The charity owns 100% of Free UK Genealogy Trading Limited shares. Donations of £82,355 (2024: £82,417) were receivable during the year from the subsidiary company.

Recharged expenses of £7,464 (2024: £7,134) were charged to Free UK Genealogy Trading by Free UK Genealogy CIO during the year.

For the year ended 31 December 2025 the subsidiary turned over £96,377 (2024: £90,056).