Charity Number 257891

# THE ENGLISH PLACE-NAME SOCIETY

Unaudited Financial Statements

For the year ended 31 December 2025

# THE ENGLISH PLACE-NAME SOCIETY

**Contents**


| | Page No. |
|---|---|
| Trustees' Report | 1 - 4 |
| Independent Examiner's Report | 5 |
| Statement of Financial Activities | 6 |
| Balance Sheet | 7 |
| Notes to the Accounts | 8 - 12 |

## THE ENGLISH PLACE-NAME SOCIETY

### Report of the trustees for the year ended 31st December 2025

The trustees present their annual report and financial statements of the charity for the year ended 31st December 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2022 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16/07/14.

### Objectives and activities for the public benefit

The purposes of the Society are the promotion of research into English Place-Names, and the dissemination of this research within and beyond academia. The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

### Reference and administrative information

**Trustees**

| | |
|---|---|
| Prof Carole Hough | President |
| Dr David Parsons | Hon. Director |
| Dr Jayne Carroll | Hon. Secretary |
| Mrs Andrea Ellis | Hon. Treasurer |

**Principal Office**

Institute for Name-Studies
School of English
University of Nottingham
Nottingham NG7 2RD

**Independent Examiner**

Baldwin Cox Limited, Beeston, Nottingham

## Review of our achievements and performance

Report of the Honorary Director of the Survey, 2025

It is pleasing to begin this year's report with news of a success. We have secured a grant from the Arts and Humanities Research Council for work on the place-names of the Scilly Islands. This will involve the Director, with the assistance of Dr Padel and Prof. Baker, in a 30-month project to bring to publication the collection of the eminent archaeologist, the late Charles Thomas. The island-group is of particular interest to place-name study: not only do the names preserve the only records of the Cornish language in the archipelago, but Thomas made a compelling argument that they effectively map the course of huge changes to the landscape, as a large single island broke, in the face of sea-level rise after the Roman period, into four of the present inhabited islands. Testing the place-name evidence for this observation, and examining the chronology of the submergence, will be a significant element in the project.

Unfortunately a second, larger, bid to the AHRC was not successful. This would have funded major new work on Staffordshire, and would have advanced the development of the digital Survey. The failure is highly regrettable: Prof. Carroll received three peer-reviews scoring it 6/6, and the AHRC panel graded it 9/10. The project was meticulously planned and piloted, but under current AHRC rules it cannot be resubmitted, even though by their own assessment it could hardly have been improved.

Meanwhile, thanks to the release of some funds from EPNS reserves, combined with a contribution from the British Academy Research Project budget, we have been able to appoint Ms Helen Watt (with whom we have previously worked on Shropshire) to prepare the late John Freeman's draft of Herefordshire for publication. Working with the Director, Helen has been listing and checking sources and regularizing linguistic forms. The volume is progressing well and is on course for publication in the second half of 2026.

Dr Briggs recently submitted his three-volume survey of Suffolk, and we hope to complete editorial work on this and see it to publication by the end of 2026. We have an agreement to publish this work jointly with the Suffolk Institute for Archaeology and History.

Other editors continue to make progress: Prof. Coates has started producing draft parishes for the first volume of Hampshire, which will cover the Isle of Wight and will probably be the next work to reach publication. Prof. Insley is busy on Lancashire and Dr Cullen continues to work on Kent. Dr Padel was unsuccessful in a bid to the Leverhulme Trust for assistance in typing up and arranging his slip-collection – it is hoped that alternative funding can be found for this task. The Director and Prof. Carroll continue to work, as time allows, on bringing western Shropshire to completion. Ms Scherr and Prof. Whaley are at work on 'popular' publications for Somerset and Northumberland respectively. Finally, Dr Kathryn Bullen is revising her recently completed Nottingham PhD thesis on Axholme, Lincolnshire, for consideration as a volume in the Survey.

Journal 56 for 2024 has been published; it contains five substantive articles, a briefer note and a lengthy review.

Another development this year deserves mention. Thanks to continued investment by the University of Nottingham, the existing digital Survey materials have recently been relaunched at https://epns.nottingham.ac.uk. It gives full and unrestricted access to the data in 90% of the published volumes, and replaces the former site (developed as part of a JISC-funded project) which had faced technical problems and returned only partial searches. The University is also currently funding a redevelopment of the popular Key to English Place-Names site (https://kepn.nottingham.ac.uk).

David Parsons

## Financial review

Report of the Honorary Treasurer of the Survey, 2025

Statement of Financial Activities

Subscription income of £12,587 showed a slight decrease compared to the previous year (£12,809), but despite the decline in overall income it is encouraging that we have gained some new members in the year. The decision to sell our two long standing share holdings and to reinvest the money in a charity focussed CCLA investment account has resulted in a gain of £111,835. In addition we received a very generous bequest from Prof Jim and Mary Anne Wilkes of £212,000 at the end of October 2025. Other sources of income for the year include royalties (£279), investment income (£3,736), and licensing revenue (£765).

During the calendar year 2025, the Society published Journal 56 and whilst work progresses on a number of future publications, no further books went to print in 2025. However the income from sales of publications £4,163, compared to £2,839 in 2024 was more encouraging. We continue our efforts to promote our books at conferences and through our Sum Up store and are continuing to work on making some of our publications available to purchase as ebooks.

Total expenditure for the Society of £32,438 showed a substantial increase on the previous year £19,872, the majority of this increase can be explained by the creation of a part time post to bring John Freeman's work on Herefordshire to publication, and the decision to fund some extra hours for work on the Digital Survey.

The overall position showed a large surplus of income over expenditure of £314,929 but clearly this an unusual situation with much of the excess being a result of the share sales and bequest. Removing these one off injections of income and the associated expenditure approved in the light of the additional income the underlying position shows a small excess of income over expenditure.

## Report of the trustees for the year ended 31st December 2025 continued

Balance Sheet

The market value of the investments stood at £129,553 at the end of 2024, these shares were sold in March 2025 and the money reinvested in a CCLA account, to spread our risk and pursue the Society's aim to invest more ethically. Our bank balances stood at just over £192k at the end of the year and this is now invested over four different accounts to ensure we are covered by the FSCS limit with each institution and to maximise the returns on our money, while maintaining accessibility when required.

General Position

The Society has had a positive start to 2026. The additional income received in 2025 from sale of shares and the Wilkes bequest is now invested appropriately and generating welcome additional investment income. We have ceased trading with Amazon for a number of reasons including their high fees and are promoting our books through other channels which so far has proved to be a positive change.

Andrea Ellis

### Reserves

The charity has an informal policy of holding a proportion of our income in investments, to ensure continuity in the event of a large variation in income and also to generate additional income from dividends to contribute to our ongoing costs.

### Structure, governance and management

The Society is a registered charity, number 257891, and ruled by a constitution dated 16th July 1997, latest revision Sept 2025. New trustees are appointed by the council members and serve for five years after which they may put themselves forward for re-appointment. The trustees consist of the President, Hon. Director, Hon. Secretary and Hon. Treasurer of the Society. Formal meetings of the trustees and council members are held twice a year to agree the broad strategy and areas of activity for the Society.

Approved by the trustees on 16th Sept 2026 and signed on their behalf by:

A. Ellis

A Ellis

## THE ENGLISH PLACE-NAME SOCIETY

### Independent Examiner's Report to the Trustees of The English Place-Name Society

I report on the accounts of the Charity for the year ended 31 December 2023, which are set out on pages 6 to 12.

**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 the Charities Act 2022 (the 2022 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2022 Act,
- To follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the 2022 Act: and
- To state whether particular matters have come to my attention.

**Basis of the Independent Examiner's Report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

In connection with 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 proper accounting records in accordance with section 130 of the 2022 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2022 Act

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.

Andrew P Crossley FCA
Baldwin Cox Limited
Chartered Accountants
15 Foster Avenue
Beeston
Nottingham
NG9 1AE

16 September 2026

## THE ENGLISH PLACE-NAME SOCIETY

## STATEMENT OF FINANCIAL ACTIVITIES
## FOR THE YEAR ENDED 31 DECEMBER 2025

| | Notes | 2025 | 2024 |
|---|---|---|---|
| | | £ | £ |
| **Incoming Resources** | | | |
| Incoming Resources from generated funds: | | | |
| Subscriptions | | 12,587 | 12,809 |
| Gain on sale of investments | | 111,835 | |
| Investment income | 5 | 3,736 | 2,050 |
| Incoming Resources from charitable activities: | 6 | 4,454 | 3,258 |
| Other incoming resources | 7 | 214,755 | 1,162 |
| | | **347,367** | **19,279** |
| **Resources Expended** | | | |
| Costs of generating funds | 8 | 2,314 | 2,036 |
| Charitable activities | 9 | 18,885 | 5,845 |
| Governance costs | 10 | 11,239 | 11,991 |
| | | **32,438** | **19,872** |
| **Deficit of income over expenditure** | | **314,929** | (593) |

All funds above are unrestricted funds

THE ENGLISH PLACE-NAME SOCIETY

## BALANCE SHEET
## AS AT 31 DECEMBER 2025

| | Notes | 2025 £ | 2024 £ |
|---|---|---|---|
| **Fixed Assets** | | | |
| Tangible fixed assets | 11 | 499 | 554 |
| Investments | 12 | 172,000 | 15,634 |
| | | 172,499 | 16,188 |
| **Current Assets** | | | |
| Stock | | 42,096 | 43,165 |
| Debtors | 13 | 1,383 | 1,382 |
| Cash at bank and in hand | | 192,079 | 28,902 |
| | | 235,558 | 73,449 |
| **Creditors: amounts falling due within one year** | 14 | (13,684) | (10,193) |
| **Net Current Assets** | | **221,874** | **63,256** |
| **Net Assets** | | **394,373** | **79,444** |
| **Represented by:** | | | |
| Funds | 15 | **394,373** | 79,444 |

The financial statements were approved by the trustees on 16 Sept 2026 and signed on their behalf by:

A. Ellis

Andrea Ellis

THE ENGLISH PLACE-NAME SOCIETY

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

## 1 Accounting Policies

In preparing the accounts, the following accounting policies have been complied with:

a) The accounts have been prepared on the historic cost convention with the exception that investments are valued at market value. The accounts are in accordance with applicable accounting standards, the Charities SORP 2005 (Accounting and reporting by Charities) and comply with the Charities (Accounts and Reports) Regulations 2005 issued under the Charities Act 2022.

b) Investment income is recorded when received.

c) Depreciation is provided on a reducing balance basis at the following rates based on the estimated useful economic life of these fixed assets and their anticipated residual value:-

| | |
|---|---|
| Office Machinery | 50% per annum |
| Furniture & Fixtures | 15% per annum |
| Library | 10% per annum |

d) Other income and expenditure is included in the accounts when receivable or payable.

e) Investments are shown at their historic cost.

f) Funds held by the Charity are either:

Unrestricted general funds. These are the funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

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

## 2 Taxation

The charity is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

## 3 Employees' Remuneration

Total remuneration for the year amounted to £9,530 (2024:£9,598).
Numbers employed by the Charity were 1 (2024:1).

## 4 Trustees' Expenses and Remuneration

No reimbursements were made to the Trustees of the Charity in the year (2024: £nil). The Charity's Treasurer received £3,360 (2024:£2,280) from the Charity's funds in relation to her work on the financial affairs and accounts preparation of the Charity.

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

### 5 Investment income

| | 2025 £ | 2024 £ |
|---|---|---|
| Listed investments | 3,736 | 2,050 |

### 6 Incoming resources from charitable activities

| | 2025 £ | 2024 £ |
|---|---|---|
| Sales of publications | 4,163 | 2,839 |
| Royalties | 279 | 404 |
| Sales of journals | 12 | 15 |
| | 4,454 | 3,258 |

### 7 Other incoming resources

| | 2025 £ | 2024 £ |
|---|---|---|
| Donations | 213,990 | 659 |
| Other income | 765 | 503 |
| | 214,755 | 1,162 |

### 8 Costs of generating funds

| | 2025 £ | 2024 £ |
|---|---|---|
| Cost of publications sold | 1,067 | 1,150 |
| Production of journal | 1,400 | 1,500 |
| Under/(over) provision for production journal | (153) | (614) |
| | 2,314 | 2,036 |

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

### 9 Charitable activities

| | 2025 £ | 2024 £ |
|---|---|---|
| Publications officer | 4,765 | 4,799 |
| Research costs | 13,870 | 1,046 |
| Essay prizes | 250 | - |
| | 18,885 | 5,845 |

### 10 Governance costs

| | 2025 £ | 2024 £ |
|---|---|---|
| Administrator | 4,765 | 4,799 |
| Accountancy, audit and management | 3,360 | 3,590 |
| Office costs, maintenance and travel | 2,910 | 3,540 |
| Bad debts | 149 | - |
| Depreciation | 55 | 62 |
| | 11,239 | 11,991 |

### 11 Tangible fixed assets

| | Office Machinery £ | Furniture & Fixtures £ | Library £ | Total £ |
|---|---|---|---|---|
| **Cost** | | | | |
| At 1 January 2025 and 31 December 2025 | 29,376 | 1,426 | 7,245 | 38,047 |
| **Depreciation** | | | | |
| At 1 January 2025 | 29,376 | 1,418 | 6,699 | 37,493 |
| Charge for year | - | 1 | 54 | 55 |
| At 31 December 2025 | 29,376 | 1,419 | 6,753 | 37,548 |
| **Net book value** | | | | |
| At 31 December 2025 | - | 7 | 492 | 499 |
| At 31 December 2024 | - | 8 | 546 | 554 |

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

### 12 Investments

| | 2025 £ | 2024 £ |
|---|---|---|
| CCLA investment fund | 170,000 | - |
| Listed shares | - | 13,634 |
| Olof von Feilitzen Collection | 2,000 | 2,000 |
| | 172,000 | 15,634 |

The market value of the listed shares at 31 December 2024 was £129,553.
The market value of the CCLA investment fund at 31 December 2025 was £165,945.
The Olof von Feilitzen Collection was a donation of rare books with an estimated valuation of £2,000 at the time of the donation.

### 13 Debtors

| | 2025 £ | 2024 £ |
|---|---|---|
| Trade debtors | 1207 | 869 |
| Sundry debtors | 176 | 513 |
| | 1,383 | 1,382 |

### 14 Creditors: amounts falling due within one year

| | 2025 £ | 2024 £ |
|---|---|---|
| Creditors and accrued expenses | 10,283 | 6,212 |
| Subscriptions received in advance | 401 | 981 |
| Deferred income | 3,000 | 3,000 |
| | 13,684 | 10,193 |

THE ENGLISH PLACE-NAME SOCIETY

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

15 Funds

| | Balance at 1 January 2025 £ | Incoming Resources £ | Resources Expended £ | Balance at 31 December 2025 £ |
|---|---|---|---|---|
| Restricted fund Fairfield Trust | (3,000) | - | - | (3,000) |
| Unrestricted general fund | 82,444 | 347,367 | (32,438) | 397,373 |
| | 79,444 | 347,367 | (32,438) | 394,373 |

For internal purposes, the Charity has split the unrestricted fund as follows:

| | Balance at 1 January 2025 £ | Net Incoming/ (Outgoing) Resources £ | Transfer £ | Balance at 31 December 2025 £ |
|---|---|---|---|---|
| Provision for Publications | 53,050 | - | 12,587 | 65,637 |
| Remainder of unrestricted fund | 29,394 | 314,929 | (12,587) | 331,736 |
| | 82,444 | 314,929 | - | 397,373 |

16 Analysis of Net Assets Between Funds

| | Unrestricted Funds £ | Restricted Funds £ | Total £ |
|---|---|---|---|
| Fixed assets | 172,499 | - | 172,499 |
| Current assets | 235,558 | - | 235,558 |
| Creditors: amounts falling due within one year | (10,684) | (3,000) | (13,684) |
| | 397,373 | (3,000) | 394,373 |