REGISTERED CHARITY NUMBER: 273726

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2025

for

Sussex Family History Group

Sussex Family History Group

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for the Year Ended 31 December 2025

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Sussex Family History Group

Report of the Trustees
for the Year Ended 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019).

These have been prepared in accordance with the Statutory requirements and Statement of Recommended Practice "Accounting and Reporting by Charities" with the Financial Reporting Standard applicable in the UK and the Charities Act 2011.

The Charity was established on 12th March 1972 and registered with the Charity Commission on 29th June 1977. The governing constitution and rules were last amended in April 2025 after agreement of the AGM.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To collect, publish, co-ordinate and make accessible in the interests of genealogy any documents or records particularly relating to the County of Sussex.
To promote the preservation of such documents and records.
To encourage the study of genealogy.
To assist, educationally by lectures and otherwise, in record research.

To help achieve the objectives of the Charity we have four meeting centres across both counties that hold regular monthly meetings with speakers who give talks on many aspects of genealogy. We publish a quarterly magazine that is either sent to members or is available via our website. Our research room at The Keep is open to members & the public on Tuesday - Friday. We have established a monthly programme of Web Talks via Zoom that is available to all our members worldwide.

Where there is a requirement for new Trustees, they are identified and appointed by the existing Trustees. The above shows the 2 new trustees appointed by the Executive Committee during 2025.

The Trustees will undertake to give new Trustees an adequate induction to the responsibilities of Trustees, and the work, governing documents and procedures of the Sussex Family History Group.

The Trustees are responsible for the preparation of the Annual report and financial statements in accordance with the United Kingdom Accounting Rules.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity. Finance is a standing agenda item on the quarterly meeting of the Trustees.
The Trustees ensure that we provide the Independent Examiner with all the necessary information regarding the Charity and its assets.

OBJECTIVES AND ACTIVITIES

Significant activities

The year has been one of change, we started after the AGM with three new Trustees, Sue Burgess, Stanley Bernard and Guy Bethell. After the AGM Steven Traviss volunteered to be our Treasurer and was appointed by the Executive Committee in July. Welcome Steven to the role, a thank you on behalf of the Group and a very big thank you from me for taking one of my "hats".

In October we had to except the resignation of our Secretary, Jean Spilsted following a health issue. We all wish Jean well and hope to see her back helping the group in some capacity. Thank you, Jean, for your contribution over a long period of time. A big thank you to Rose Orr who has stepped into the role having been appointed at the Executive Committee Meeting.

The Executive Committee continue to face the challenges that all Family History Groups / Societies are experiencing. This in general results from the changes in the manner that people now research their families. The modern approach is now to use a computer and want the results now!

We cannot compete with the likes of Ancestry, but we can try to be point of reference for research in Sussex. We are the experts and transcriptions by Sussex people with local knowledge.

The year has seen further progress with our data archive and now it has approaching 5 million records. This enables members to research their families records online with most of the data being transcribed by members with local knowledge. Sussex Discovery we are hoping it will attract more members to join and more importantly, to continue their membership with us as we add new material to the pages.

At the 2025 AGM I set a target to have 7 million records online by the 2026 AGM. Will we achieve It?

The year has seen work on "The Oxley Farm Diaries" continue after publication of the diaries. Additional material from the diaries and further investigation will see new information added to our website in the coming months.

We held a very successful "Symposium" this year Field Place Worthing. The event is free and is offered to all our volunteers as a thank you, with a superb lunch, all rounded off with a talk. A big thanks to David Burt and his team at the Worthing Meeting Centre for making the arrangements.

Our popular Newsletter (Surelye) continued to be produced during 2025. It comes out in between the quarterly journal to catch up and for urgent notices. The newsletter is distributed via email, during this year we have started to print some copies which have been sent to members who do not have email. Thank you to Sue Burgess for chasing us for news items every three months.

Reserves

The year has seen a deficit of £8,857 compared to a deficit of £1,441 in 2024. The total funds held by the Charity at year end was £233,982 with the all held in banks or building societies.

OBJECTIVES AND ACTIVITIES

The funds are held in the following banks.

HSBC Current Account £ 58,982 CAF Current Account £ 9,514
CAF Gold Account £ 85,333 Skipton Building Society £ 80,000
WISE £ 153

No part of these are funds are currently designated or restricted. The policy of the Trustees is to hold funds of at least more than one year's expenditure. Consideration is also taken as to cost of IT development.

Our lease for The Keep is only five years, and the Trustees will need to prepare a contingency plan should the lease not be renewed and designate the funds as necessary.

We are all aware that the County Archives continue to struggle with the financial pressures of the Councils. I am sure that the current contract with Ancestry will not be the last.

The current climate for Charities such as ours is difficult with the impacts of large companies such as Ancestry, Find My Past etc. These companies are changing the way people undertake their research into their family's history.

We need to find a way of providing a service that will attract new members and keep the existing ones. The Trustees may need to invest money to achieve the ambition of building a Group that will still be around to celebrate its 75th anniversary.

Membership is continuing to fall with 2,479 members in December 2025, This is a fall of 2.3% since February 2025. We will need to look at ways to raise the profile of the SFHG with a review of advertising the benefits of becoming a member.

Part of this will be to add records to our data archive that are not generally available online.

In addition, we will need to look at working together with other Family History Groups or Societies.

OBJECTIVES AND ACTIVITIES

Public benefit

The Trustees have had due regard to the Charity Commission guidance on Public benefit when setting the objects of the Charity. See above for details on how the Charity's activities provide public benefit.

Sub-committees

Much of the co-ordination of the activities of the Charity is undertaken through the following sub-committees, the minutes and reports of which are considered regularly by the Trustees.

Library Committee, Meetings and Conferences Committee, Membership Committee, Projects Committee & Publication and Sales Committee

The sub-committees generally meet via Zoom.

General data protection regulation (GDPR)

The Charity has a Trustee who has experience in this area and provides a report at each of the quarterly meetings. The report covers possible changes to the law and provides advice on ensuring that the Charity meets its obligations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Risk management

The two principal risks faced by the Charity relate to the control of our finances and to the Health and Safety and Safeguarding of all our volunteers who give their time to the Charity. These risks are reviewed at the quarterly meetings of the Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

273726

Principal address

12 Ellen Street
Hove
East Sussex
BN3 3LP

Sussex Family History Group

Report of the Trustees
for the Year Ended 31 December 2025

Trustees
M J Izzard
S C Traviss (appointed 20.6.25)
S A Bernard (appointed 17.5.25)
G P R Bethell (appointed 17.5.25)
Ms S A Burgess (appointed 17.5.25)
Ms J K Donaldson
Ms K E Allen
Ms J E Spilsted
Ms V Willis
D Wicks
Ms R Orr (appointed 20.6.25)

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....
M J Izzard - Trustee

Independent examiner's report to the trustees of Sussex Family History Group
I report to the charity trustees on my examination of the accounts of Sussex Family History Group (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report
As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.

Francine Hamilton FCCA
The Association of Chartered Certified Accountants

Date: .....

Sussex Family History Group

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	31.12.25 Unrestricted funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		40,971	45,900
Investment income	2	581	2,248
Other income		187	187
Total		41,739	48,335
EXPENDITURE ON			
Raising funds		1,936	4,955
Charitable activities			
Charitable activities		48,660	44,821
Total		50,596	49,776
NET INCOME/(EXPENDITURE)		(8,857)	(1,441)
RECONCILIATION OF FUNDS			
Total funds brought forward		242,839	244,280
TOTAL FUNDS CARRIED FORWARD		233,982	242,839

The notes form part of these financial statements

Sussex Family History Group

Balance Sheet
31 December 2025

	Notes	31.12.25 Unrestricted funds £	31.12.24 Total funds £
CURRENT ASSETS			
Stocks	5	-	1,485
Debtors	6	-	6,244
Cash in hand		233,982	241,382
		233,982	249,111
CREDITORS			
Amounts falling due within one year	7	-	(6,272)
NET CURRENT ASSETS		233,982	242,839
TOTAL ASSETS LESS CURRENT LIABILITIES		233,982	242,839
NET ASSETS		233,982	242,839
FUNDS	8		
Unrestricted funds		233,982	242,839
TOTAL FUNDS		233,982	242,839

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....
M J Izzard - Trustee

.....
S C Traviss - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

1. Accounting policies

A. Accounting convention

Sussex Family History Group is a registered charity in England. The address of the charity is given in the charity information on Page 1 of these statements.

The charity constitutes a public benefit entity as defined by FRS 102. 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 Standards applicable in the UK (FRS 102) issued in October 2019, the Charities Act 2011 and UK Generally Accepted Accounting Standards.

The financial statements are prepared on a going concern basis under historical cost convention. The financial statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest £.

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

B Going concern

The Trustees consider that the Charity will be able to settle outstanding invoices, bills and commitments as they fall due.

C Fund accounting policy

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

D Income

All income is recognised once the charity has received the income into it's one of its bank accounts/.

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements

Donations are recognised by the Executive Committee when the charity has been notified in writing of both the amount and settlement date. Legacy gifts are recognised on a case-by-case basis following the granting of probate when the administrator / executor for the estate has communicated in writing both the amount and settlement date. The legacy gift is not included in the accounts until the funds are received into one of the charities bank accounts.

Income from tax reclaims are included in the Statement of Financial Activities at the point in which the funds are received into one of the charities bank accounts.

Sussex Family History Group
Notes to the Financial Statements (continued)
For the year ended 31st December 2025

D Income (continued)

Subscriptions are nonrefundable and therefore the income from subscriptions is recognised in the period in which the payment is received.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Income from investments is recognised when receivable and the amount can be measured reliably by the charity.

E Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to the expenditure. All expenditure is accounted for once the payment has been made.

Grants payable are payments made to third parties in the furtherance of the charities objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the Statement of Financial Activities once the recipient of the grant has provided the specific service or output. Grants payable without performance conditions are only recognised in the Statement of Financial Activities when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the Charity. Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

F Support and governance costs

continued...

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements

Support costs are governance costs. Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustees' meetings and any legal advice to trustees on governance or constitutional matters. All support costs are allocated to charitable activities.

G Donated services

In accordance with the Charities SORP (FRS102), general volunteer time is not recognised. The Charity relies on voluntary help and has no paid staff. Volunteers open the library and assist members with their research and handle other enquiries as well as organising and running other events.

H Taxation

The charity is eligible for exemption from taxation in respect of its income and gains.

I Library and The Keep

Expenditure is charged as an expense in the Statement of Financial Activity in the year of purchase.

J Tangible fixed assets and depreciation

The Executive Committee agreed that due to the level of capital expenditure is negligible that the charity would move to Receipts / Payments accounting with effect from 2025.
At the time of the decision, the charity held no assets that were not fully depreciated.

K Stock

Stock was valued at the lower of cost and net realisable value, after due regard for obsolete and slow-moving stocks. Following a review of current stock levels and the move to Receipts / Payments accounting the current balance has been written off. The charge appearing in the accounts for 2025.

The Trustees have decided that with effect from 1st January 2025 the charity will move from Accrual Accounts to Receipts and Payments Accounts.

This is possible as the charity is within the rules set out by the Charity Commission and it meets the conditions that permit the change.

The charity no longer has assets.
The main asset in the past was the lease for the room at The Keep. The lease for 10 years was paid up front. The new five years lease is paid quarterly.
The computing assets have been fully written off and the Trustees will only agree to future expenditure if the charity can afford the expenditure.

continued...

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements

The stock of CD etc for sales will need to be written off. The current sales levels have decreased and those that now being brought are generally provided by download.

The charity has not and cannot foresee non-cash donations and our investments are in bank and building society accounts.

The main source of income has been and will remain the income from subscriptions, donations from members plus a small amount from the sales & downloads of records. Therefore, our income is well below the £250,000 limit for Receipts and Payment Accounting and is not trading as a company.

2. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Investments	581	2,248

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	45,900
Investment income	2,248
Other income	187
Total	48,335
EXPENDITURE ON	
Raising funds	4,955
Charitable activities	
Charitable activities	44,821

continued...

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £
Total	49,776
NET INCOME/(EXPENDITURE)	(1,441)
RECONCILIATION OF FUNDS	
Total funds brought forward	244,280
TOTAL FUNDS CARRIED FORWARD	242,839

5. STOCKS

	31.12.25 £	31.12.24 £
Stocks	-	1,485

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Trade debtors	-	5,000
Prepayments	-	1,244
	-	6,244

continued...

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade creditors	-	6,272

8. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
Unrestricted Funds	242,839	(8,857)	233,982
TOTAL FUNDS	242,839	(8,857)	233,982

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Unrestricted Funds	41,739	(50,596)	(8,857)
TOTAL FUNDS	41,739	(50,596)	(8,857)

Comparatives for movement in funds

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
Unrestricted Funds	244,280	(1,441)	242,839
TOTAL FUNDS	244,280	(1,441)	242,839

continued...

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Funds	48,335	(49,776)	(1,441)
TOTAL FUNDS	48,335	(49,776)	(1,441)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
Unrestricted Funds	244,280	(10,298)	233,982
TOTAL FUNDS	244,280	(10,298)	233,982

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Funds	90,074	(100,372)	(10,298)
TOTAL FUNDS	90,074	(100,372)	(10,298)

continued...

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

Sussex Family History Group

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations & Legacies	35,969	38,798
Charitable activities	5,002	7,102
	40,971	45,900
Investment income		
Investments	581	2,248
Other income		
Other income	187	187
Total incoming resources	41,739	48,335
EXPENDITURE		
Other trading activities		
Meeting centres/web talks	1,936	4,955
Charitable activities		
Foreign exchange rates	(3)	-
Accountancy	(40)	-
Legal fees	(25)	-
Grants payable	30	2,200
Donations to societies	-	4,644
Insurance	775	716
The Keep	10,670	4,008
Group computers and Internet	9,152	4,904
Magazine - Sussex Family Histo	-	14,150
No description	-	459
Subscriptions	963	1,067
Publicity	75	329
Conference and trips	9,839	6,745
Merchandise	-	457
Bank charges	3,195	3,637
PPS	13,276	2,161
Support costs	-	3,945
Carried forward	47,907	49,422

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
Charitable activities		
Brought forward	47,907	49,422
IT costs	-	4,800
Bank interest	-	(9,401)
Staff training & welfare	500	-
	48,407	44,821
Support costs		
Management		
Sundries	253	-
Total resources expended	50,596	49,776
Net expenditure	(8,857)	(1,441)