

GLOUCESTERSHIRE FAMILY HISTORY SOCIETY
CHARITY NUMBER 296959

REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2026

GLOUCESTERSHIRE FAMILY HISTORY SOCIETY

CONTENTS

TRUSTEES [effective until June 2025]

Amelia Bennett	David Poole
David Howells	John Loosley [resigned Jun 2025]
Vicky Thorpe	Elizabeth Jack
Elaine Schollar	

EXECUTIVE COMMITTEE [effective until June 2025]

Amelia Bennett: Chair	Colin Maher: Committee Member [resigned Jun 2025]
Elaine Schollar: Treasurer	Tracy Barnett: Committee Member
VACANT: Secretary	Sue Woodward: Committee Member [resigned Jun 2025]
David Howells: Committee Member	Paul Evans: Committee Member
Vicky Thorpe Committee Member	Sue Ross: Committee Member [resigned Jun 2025]
David Poole: Committee Member	Dave Carlile: Committee Member

TRUSTEES [effective from June 2025]

Amelia Bennett: Chair	Jane Hough [elected 9/2025]
Elaine Schollar: Treasurer	David Howells
VACANT: Secretary	Elizabeth Jack
Tracy Barnett	David Poole
Dave Carlile	Andrew Stevens [elected 9/2025]
Paul Evans	Vicky Thorpe

CHARITY NUMBER
296959

WEBSITE
www.gfhs.org.uk

PRINCIPAL OFFICE
Family History Centre, Heritage Hub
Clarence Row
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Gloucester
GL1 3AH

BANKERS
National Westminster Bank PLC
21 Eastgate Street
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GL1 1NH

INVESTMENT MANAGERS

CCLA
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85 Queen Victoria Street
London
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PAYMENT SERVICE PROVIDERS

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GLOUCESTERSHIRE FAMILY HISTORY SOCIETY

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GLOUCESTERSHIRE FAMILY HISTORY SOCIETY

TRUSTEES' ANNUAL REPORT

The Trustees present their report and accounts for the period from 1 April 2025 to 31 March 2026 (the "**Reporting Period**").

Structure, governance and management

The Gloucestershire Family History Society (GFHS) is currently governed by a constitution drawn up in 1990 as amended in the years 1992, 2000, 2001, 2013, 2019, 2021 and 2023. It is a Charity registered as charity number 296959. For the year ending 31/3/2026, GFHS was initially administered by an Executive Committee which comprised the Honorary Officers and nine other Executive Committee members, all of whom were elected at the 2024 AGM. A separate Board of Trustees helped provide the overall strategic direction for the Society. In June 2025, following advice from the Family History Federation, the Executive Committee and Trustee Board merged. This was to recognise that those who were making decisions regarding the running of the Society were effectively all Trustees. GFHS has since been governed by those who were content to continue as such, along with two new trustees elected at the 2025 AGM in September of that year. Other than in the months of May 2025 and February 2026, the Trustees met monthly during the year, with meetings usually also attended by a representative of Gloucestershire Archives.

Objectives and activities

The objectives of the charity are to promote and encourage the public study of British Family History, genealogy, heraldry and local history with particular reference to Gloucestershire, and the preservation, security and accessibility of archival material.

GFHS's Family History Centre (FHC), which is based at the Heritage Hub in Gloucester, is staffed by volunteers who provide help and advice to members and non-members who wish to trace their family histories, free of charge. GFHS relies heavily on the contribution of its volunteers, who run the FHC, as well as those who carry out the many 'behind-the-scenes' administrative functions.

The FHC provides access to the internet with a suite of computers available for public use, with access to all of the main genealogy sites provided. Since late 2022, GFHS has been a Family Search Affiliate library, which provides access to a large collection of UK and international records. The Centre also houses a well-stocked library and a shop, which sells books of local and genealogical interest, as well as maps.

The GFHS journal is available to members on a quarterly basis, either by post or via digital download from the website. The journals include articles and contributions from the members, and provide education, information and help for family history researchers. 'News from the Committee', an e-newsletter which is specifically for the GFHS volunteers, keeps them informed of events and important information, and is also a means of consulting the volunteers on important decisions affecting the Centre. A further monthly e-newsletter, available to both members and non-members who subscribe to receive it, provides information on events and updates on the activities of the Society.

GFHS also maintains a social media presence, primarily on Facebook, and has its own website, which is regularly updated. Talks and events are arranged and when possible, volunteers from GFHS attend fairs and events arranged by other Family History Societies and the Family History Federation (FHF).

GFHS supports Gloucestershire Archives in preserving and archiving historical local records, and is one of the partners of the Gloucestershire Heritage Hub, where the FHC is based. GFHS has continued to build on the good relations with partners and colleagues in the Hub, as well as with other local organisations with similar interests.

Achievements and performance

GFHS occupies a unit on the Heritage Hub/Gloucestershire Archives site. This is leased and licenced from Gloucestershire County Council and comprises a ground floor unit with access and facilities for people with disabilities. It is a modern and bright FHC, attractive to members, volunteers and visitors alike.

There were approximately 2,200 visits to the Centre during the year (1,058 volunteers; 1,146 researchers), a monthly average of just over 183. (These are individual visits, not the number of individual users.) The proximity of the FHC to the Gloucestershire Archives' (GA) search room continues to facilitate close working and collaboration between the GA staff and the GFHS volunteers, and having the organisations with similar interests housed under one roof within the Hub, continues to benefit many visitors. The visits to the FHC included:

- A work experience student (in collaboration with GA);
- A U3A family history group from Winchcombe;
- A U3A family history group from Churchdown (who are now visiting the FHC regularly, twice a month)
- A group of top juniors from Wotton-under-Edge (in collaboration with GA);
- A group with visual impairment (part of the 'Reading the Records' initiative run by GA);
- Society of Genealogists members - part of its 'Spotlight on……' series which involved a presentation followed by a group visit (in collaboration with GA);
- Gloucester Heritage Open Day - the FHC was included in the Heritage Open Day brochure as a destination for the first time.

FHC volunteers often help Gloucestershire Archive visitors with aspects of their research, for example house history, or access to historic newspaper articles. This collaboration highlights that many aspects of our work are not mutually exclusive, and the profiles of both organisations have been raised accordingly. Our Chair, Mia Bennett, ran a session on 'Make More of FamilySearch' for GA staff and others, and GFHS has also supported volunteers from Gloucester Cathedral Library and Archives with their work on a variety of projects, either those with a family history element or by supporting their use more generally of the resources we have available at the FHC, e.g. the BNA. Volunteers from the Civic Trust/Folk of Gloucester have also been supported with their research for tours, talks and exhibitions, as have individual researchers doing academic research.

The monthly Saturday openings of the Heritage Hub to the general public, organised and facilitated by Gloucestershire Archives staff, continued throughout the year, and have continued to be popular and well-attended. In September 2025, GFHS organised its second family history fair at the Hub, which again proved popular. A number of family history societies, heritage groups and other similar groups had stalls/exhibitions at the event, and in addition to hosting its own fair, GFHS volunteers attended those hosted by Bristol & Avon FHS; Oxfordshire FHS; and the Family History Show's Midlands fair at Malvern. Other events attended during the year were a Family and Local History 'drop-in' session in Gloucester Library; Cheltenham Local History Society's local history day; and a family and local history 'drop in' session at Cirencester Library, held as part of the Cirencester History Festival.

GFHS has also continued to hold joint 'in-person' events at the Heritage Hub, with the Friends of Gloucestershire Archives, namely three talks and a social gathering. GFHS's monthly online Zoom talks have also continued. These talks were on a variety of subjects, and were invariably well attended.

Achievements and performance (cont.)

As regards projects, further work continued on 'Stitching Lives Together', led by textile historian Jo Teague. Volunteers researched textile workers who had resided in Church Street, Tewkesbury, and this contributed to forming part of a Town Trail led by Jo for the John Moore Museum.

Other work saw volunteers continuing to contribute to local historian Tony Conder's 'Gloucestershire Mariners' project, whereby research on the families from the Severnside villages involved with the coastal trade from Gloucester Docks was undertaken.

The monthly articles for Cotswold Life magazine have continued, and GFHS also continues to contribute to the quarterly Heritage Hub newsletter.

On the IT front, the performance of the website was reviewed and improved, particularly in relation to the security of the content. The website continued to provide services to our members and others, including advertising and providing links to our online and other events; and providing access to our help services. Volunteers helped numerous visitors and enquirers with their family history, with the GFHS Helpdesk kept busy, doing research, look ups and assisting with signposting. In addition, a new series of Parish Notes, compiled by one of our volunteers, was included on the website. These provided background, history and interesting facts about parishes across Gloucestershire. Maintenance of the library catalogue also continued, giving information on the numerous resources available at the Centre, and the website also detailed the books and downloads available for sale in the shop. Both new publications and donated books continued to be added to the bookshop.

A dedicated group of volunteers continued transcribing and checking registers and all districts have deaths up to 1945 on the website ww3.gloucestershire.gov.uk/grsi/. The volunteers next stage was to add births for all districts up to1950, however the Registration Service together with Gloucestershire County Council decided that a new website was needed that showed less information in accordance with various legislation and rules. As a result, transcribing and checking was halted in October 2025. A new website was launched in February 2026 now showing limited information. The Society is still in discussion with the Registration Service in the hope that at least some additional information will be available on the new website in the future or remain available to visitors at the FHC.

At present there are approximately 600,000 marriages, 875,000 births and 550,000 deaths recorded on the website and there have been over 4 million hits on the site.

The Memorial Inscriptions (MI) and Burial Index now has all the MIs and Burial Lists that GFHS have either in the library or on the PCs in the FHC. There are now approximately 620,000 records included in the index which has names, ages where known, date of death or burial, place of death or burial and a reference to where further information may be found.

MIs in Westbury on Severn continue to be photographed and indexed, parts of which are included in the above index. These are also available for viewing in the FHC.

Achievements and performance (cont.)

The War Memorials and Rolls of Honour project continues, albeit more slowly, but additional memorials are being added. There are now over 37,000 names and more than 1,300 memorials. The index gives, where known, name, age, rank, regiment and year of death. The copy in the GFHS Library in the FHC also gives, where known, the exact date of death, service number and a photograph for most memorials.

The number of members who paid for a subscription for the financial year 2025-2026 was 1,045.
The Society's journal continues to be issued to all members each quarter, in printed and on-line formats.

Registered charities are required to comply with statutory and Charity Commission Public Benefit requirements, and the Trustees believe that every activity undertaken meets the Charity Commission's guidance relating to this.

Financial review

Policy on reserves:
The Trustees believe it necessary to maintain unrestricted funds for the following purposes:
(a) To cover obligations to pay future rent and licence fee of the FHC in the event of a fall in revenue income, and the expected increase in rent and utility costs;
(b) to buy research material which may become available from time to time;
(c) to support the preservation of and access to records including transcription projects and preservation materials;
(d) to renew and to buy further equipment to assist research and education;
(e) to invest in improvements to the website and other technology to enable greater engagement with more members.
The Trustees believe that the current level of funds is adequate for these purposes.
The Society will need to maintain the reserves at or near the current level to fulfil its future obligations. Although the Society's funds are healthy, membership of family history societies continues to decline long term, and GFHS is no exception to this. The Trustees made the decision to re-invest the £60,000 plus the interest earned of £2,611.88 (total £62,611.88) into another Hampshire Trust one-year bond which was offering a favourable return. The Trustees will continue to keep income and expenditure under review during the coming year.

The Society's General Fund shows a surplus for the year of £8,165.02 which, when carried to reserves leaves a balance to carry forward of £96,878.41. This boost is due to the legacy of £9,486.28 left to GFHS by a former member.

The Trustees declare that they have approved the Trustees' report above.
Signed on behalf of the charity's trustees:

Amelia Bennett
Chair

Elaine Schollar
Treasurer

25th August 2026

GLOUCESTERSHIRE FAMILY HISTORY SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Reporting Period: 1 April 2025 to 31 March 2026 (£)			Previous Period: 1 April 2024 to 31 March 2025 (£)		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Income from:							
Charitable Activities	**4**	3,100.18	-	3,100.18	3,291.40	-	3,291.40
Subscriptions	**5**	13,572.57	-	13,572.57	14,028.18	-	14,028.18
Donations	**6**	1,514.88	-	1,514.88	1,297.00	-	1,297.00
Legacies	**7**	9,486.28	-	9,486.28	2,667.00	-	2,667.00
Grants	**8**	-	-	-	-	-	-
Interest	**9**	2,955.74	-	2,955.74	2,784.33	-	2,784.33
Other Sources	**10**	1,706.15	-	1,706.15	1,747.36	-	1,747.36
Total income		**32,335.80**	**-**	**32,335.80**	25,815.27		25,815.27
Resources expended on:							
Support Costs	**11**	21,129.42	-	21,129.42	21,345.22		21,345.22
Fixed Assets: Depreciation and Disposals	**12**	3,041.36	-	3,041.36	2,996.38	-	2,996.38
Total resources expended		**24,170.78**	**-**	**24,170.78**	**24,341.60**	**-**	**24,341.60**
Net incoming (outgoing) resources		**8,165.02**	**-**	**8,165.02**	**1,473.67**	**-**	**1,473.67**
Reconciliation of funds							
Net movement in funds		8,165.02	-	8,165.02	1,473.67	-	1,473.67
Total funds brought forward		88,713.39	-	88,713.39	87,239.72	-	87,239.72
Total funds carried forward		**96,878.41**	**-**	**96,878.41**	**88,713.39**	**-**	**88,713.39**

The notes on pages 7 to 15 form part of these financial statements

GLOUCESTERSHIRE FAMILY HISTORY SOCIETY

BALANCE SHEET

	Note	Balance Sheet at 31 March 2026	Balance Sheet at 31 March 2025
		Total (£)	Total (£)
Fixed assets			
Tangible Assets	**12**	**5,475.29**	**8,516.65**
Current assets:			
Cash (at bank and in hand)	**13**	84,111.83	82,772.64
Stock	**14**	1,560.76	1,667.45
Debtors	**15**	12,253.43	2,450.90
Total current assets		**97,926.02**	**86,890.99**
Creditors: amounts falling due within one year			
Creditors, deferred income, accrued expenses and accounts payable	**16**	6,522.90	6,694.25
Total creditors		**6,522.90**	**6,694.25**
Net Current Assets		**91,403.12**	**80,196.74**
Total assets less current liabilities		**96,878.41**	**88,713.39**
The funds of the charity:			
Unrestricted Funds		**96,878.41**	**88,713.39**
Restricted Funds		-	-
Total funds of the charity		**96,878.41**	**88,713.39**

These financial statements were approved by the Trustees and authorised for issue on 25 August 2026 and are signed on behalf of the Trustees by:

Elaine Schollar
Treasurer

1. General information

Gloucestershire Family History Society ("the Society") is a public benefit entity and a registered charity in England and Wales. It is an Unincorporated Charity. The address of the principal office is Family History Centre, Heritage Hub, Clarence Row, Alvin Street, Gloucester, GL1 3AH, England.

2. Statement of compliance

These financial statements have been prepared in compliance with:

- the Charities Act 2011; and
- 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 (effective from 1 January 2019 – second edition October 2019).

3. Accounting policies

a) Basis of preparation

The financial statements are prepared in sterling, which is the functional currency of the Society. Monetary amounts in these financial statements are recorded to the exact penny. The historic cost convention is used.

A new format for the financial statements has been adopted in the accounts for the year ending 31 March 2026. This affects the layout of the figures for the Reporting Period shown in the Statement of Financial Activities and the Balance Sheet figures as at 31 March 2026. To aid understanding, the comparatives shown in the Statement of Financial Activities for the Previous Period, and the Balance Sheet figures as at 31 March 2025, have also been set out in the new format. This means that the comparatives are laid out in a format that differs from the corresponding figures in the published accounts for the year ending 31 March 2025.

b) Going concern

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

c) Fund accounting

The Society's funds may fall into three categories:

- Unrestricted Funds available for use at the discretion of the Trustees to further any of the Society's purposes
- Designated Funds (these are unrestricted funds earmarked by the Trustees for a particular future project or commitment)
- Restricted Funds, which are subjected to restrictions on their expenditure declared by the donor or through the terms of a funding appeal. They fall into one of two sub-categories: Restricted Income Funds or Endowment Funds

During the Reporting Period, the Society's funds were made up entirely of Unrestricted Funds.

d) Incoming resources

Income is recognised, on an accruals basis, when –

- The Society is legally entitled to it
- the amounts can be measured reliably
- it is probable that income will be received

The following policies are applied to specific sources of income for the Society:

- Income from donations and legacies is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Interest is recognised when there is evidence of the amounts payable.
- Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered is considered to be part of that donation, gift or subscription.
- Debtors are recognised at the amount expected to be recovered.

e) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred (i.e. where it is more likely than not that there is legal or constructive obligation committing the Society to pay out resources and the amount of the obligation can be measured with reasonable certainty).

Expenditure includes any VAT which cannot be fully recovered.

In accordance with sections 4.6 and 4.22 - 4.26 of the Charities SORP (FRS 102 – second edition 2019), the natural classification has been adopted for the reporting of expenses.

f) Fixed Assets

Fixed Assets are depreciated on a straight line basis, over 4 years (25% pa) for computer equipment, or 6 years 8 months (15% pa) for display and office equipment.

A £1,000 capitalisation policy is in place, meaning that new items costing £1,000 or more are always added to the Fixed Assets. Items costing under £1,000 may be added to the Fixed Assets, although this is optional.

g) Investments

The Charities SORP (FRS 102) specifies the accounting treatment of certain defined classes of investments. The Society's cash reserves are held entirely in a bank current account, a deposit fund and a fixed interest bond. No listed investments are held.

h) Stock

Stock is valued at the lower of cost and net realisable value.

4. Income from Charitable Activities

The income from Charitable Activities is summarised in the table below.

	Reporting Period (£)	Previous Period (£)
Bookshop sales*	1,521.13	2,237.80
Income Generating Society Services:		
Digital Downloads	448.00	373.00
Prints	351.55	228.60
Searches	779.50	452.00
Total Income from Charitable Activities	**3,100.18**	**3,291.40**

* Includes amounts charged for postage and packing

5. Income from Membership Subscriptions

The income from membership subscriptions* in the Reporting Period and the Previous Period is summarised in the table below.

	Reporting Period (£)	Previous Period (£)
UK Members	10,624.00	11,218.00
Gift Aid claimed in respect of eligible UK Members	1,807.57	1,618.18
Overseas Members	1,141.00	1,192.00
Total Subscriptions	**13,572.57**	**14,028.18**

* Any donations paid on top, at the same time as the subscription was paid, are treated as income from donations. (see Note 6)

6. Income from Donations

The income from Donations is summarised in the table below.

	Reporting Period (£)	Previous Period (£)
Donations received on top of UK subscriptions	51.00	140.00
Gift Aid claimed for donations on top	11.25	24.75
Donations received on top of overseas subscriptions	-	5.00
Small donations eligible for a GASDS claim	1,087.70	772.50
GASDS claim	271.93	193.13
Other donations*	93.00	161.62
Total Donations	**1,514.88**	**1,297.00**

* Other donations are not eligible for Gift Aid

7. Income from Legacies

Reporting Period: a total of £9,486.28 representing the final balance received from the estate of a deceased former member

Previous Period: a £2,667.00 'on account' unrestricted payment received from the estate of a deceased former member

8. Income from Grants (Restricted Fund)

Reporting Period: £ nil.

Previous Period: £ nil.

9. Income from Interest

The interest received is summarised in the table below.

Source	Reporting Period (£)	Previous Period (£)
CCLA (deposit fund)	356.39	415.54
Hampshire Trust Bank (fixed-term bond)	2,599.35	2,368.79
Total Interest	**2,955.74**	**2,784.33**

10. Income from Other Sources

The income from Other Sources is summarised in the table below.

	Reporting Period (£)	Previous Period (£)
Heritage Hub Refreshments	755.45	770.00
Table-top Sales *	494.33	516.10
Internet Royalties	411.37	405.01
Miscellaneous	45.00	56.25
Total Income from Other Sources	**1,706.15**	**1,747.36**

* Table-top sales are sales of items with no fixed price, usually on sale at events at the Heritage Hub.

11. Resources Expended on Support Costs

The expenditure on support costs is summarised in the table below.

	Reporting Period (£)	Previous Period (£)
Rent (for lease of FHC)	6,563.00	6,389.75
Journal: printing and postage	5,942.81	5,761.47
IT services Includes website, internet subscriptions, and the broadband and telephone service	2,429.13	2,529.37
Bookshop cost of goods sold Includes cost of postage and packing	967.67	1,432.90
Events and talks	1,287.43	1,251.48
Printing, Postage and Stationery	312.83	862.02
Family History Federation Subscription and Insurance	751.20	826.81
Costs relating to Membership System Fees (membermojo, Mailchimp)	593.40	489.18
Accounts: Independent Examiner's Fee	400.00	400.00
Accounts: Bookkeeping System Fees (Xero)	380.44	339.33
Payment Service Provider Fees (GoCardless, PayPal, Square)	355.00	241.56
Costs relating to Heritage Hub Refreshments Includes miscellaneous items e.g. dishwasher tablets and caddy liners	245.48	217.32
Miscellaneous	901.03	604.03
Total expenditure on Support Costs	**21,129.42**	**21,345.22**

12. Depreciation and Disposals, and Fixed Assets on the Balance Sheet

An analysis of the fixed assets on the balance sheet is shown in the table below.

	Computer Equipment (£)	Display Equipment (£)	Office Equipment (£)	Total (£)
Cost				
At 31 March 2025	14,446.06	3,569.58	1,602.47	19,618.11
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2026	14,446.06	3,569.58	1,602.47	19,618.11
Depreciation				
At 31 March 2025	5,940.45	3,569.58	1,591.43	11,101.46
Charge for the period	3,030.32	-	11.04	3,041.36
Elimination on disposal	-	-	-	-
At 31 March 2026	8,970.77	3,569.58	1,602.47	14,142.82
Net Book Value				
At 31 March 2026	5,475.29	-	-	5,475.29
At 31 March 2025	8,505.61	-	11.04	8,516.65

13. Cash (at Bank and In Hand) on the Balance Sheet

The cash at bank and in hand is summarised in the table below.

	31 March 2026 (£)	31 March 2025 (£)
Hampshire Trust Bank (fixed–term bond)	62,611.88	60,000.00
CCLA Charities Deposit Fund	9,241.28	8,880.39
NatWest Bank Current Account (non-interest bearing)	8,180.56	9,762.39
PayPal Payment Services Account	4,007.76	4,061.56
Square Payment Services Account	27.35	25.30
Petty Cash (in hand)	43.00	43.00
Total Cash at Bank and In Hand	**84,111.83**	**82,772.64**

14. Stock on the Balance Sheet

31 March 2026: £1,560.76
31 March 2025: £1,667.45

This is the stock of books and maps for sale, valued at the lower of cost and net realisable value.

15. Debtors on the Balance Sheet

The debtors consist of:

- Prepayments of expenses, made on or before the end of the financial year, which relate to periods after the end of the financial year.
- The amount of Gift Aid, relating to eligible subscriptions for membership up to the end of the financial year, which at the end of the financial year had not yet been received from HMRC*.
- Amount due from the Gift Aid Small Donations Scheme (GASDS), for eligible small donations (claimed from HMRC after the end of the financial year).
- Interest accrued during the financial year but not yet paid.
- Other Debtors: Royalties and advertising income accrued but unpaid at the end of the financial year.

A summary is shown in the table below.

	31 March 2026 (£)	31 March 2025 (£)
Prepayments	2,030.82	1,824.98
Gift Aid *	-	-
GASDS	271.93	193.13
Interest	309.82	326.85
Other debtors (excluding legacy)	154.58	105.94
Other debtors (legacy)	9,486.28	-
Total Debtors	**12,253.43**	**2,450.90**

* Includes Gift Aid on any donations made on top at the same time the subscription was paid

16. Creditors on the Balance Sheet

The creditors consist of:

- Deferred Income, relating to subscriptions received in a financial year which cover membership for the following financial year. Recognition of these subscriptions is deferred until the following financial year.
- Accounts Payable and Other Accrued Expenses: this is the total of the expenses that have not yet been paid, relating to periods ending on or before the end of the financial year. The total can be subdivided into:
  - Accounts Payable, representing that part of the unpaid expenses where bills, dated on or before the end of the financial year, have been received from the suppliers; and
  - Other Accrued Expenses, covering the remainder of the unpaid accrued expenses (apart from Accounts Payable).

A summary is shown in the table below.

	31 March 2026 (£)	31 March 2025 (£)
Deferred Income (analysed below)	5,696.00	5,902.00
Accounts payable	420.97	377.48
Accrued Expenses	405.93	414.77
Total Creditors	**6,522.90**	**6,694.25**

Analysis of Deferred Income

	Brought-forward Deferred Income at start of Period £	**Less: Amount recognised during Period** £	**Plus: New Deferred Income** £	**Equals: Deferred Income at end of Period** £
Reporting Period	5,902.00	(5,902.00)	5,696.00	5,696.00
Previous Period	5,825.00	(5,825.00)	5,902.00	5,902.00

17. Staff costs

The average head count of employees during the Reporting Period was nil (Previous Period: nil).

No employee received employee benefits of more than £60,000 during the Reporting Period or the Previous Period

18. Trustee remuneration and expenses

None of the Charity Trustees received remuneration during the Reporting Period or the Previous Period

19. Government grants

The charity has not received any Government grants during the year

20. Related parties

There were no disclosable related party transactions during the Reporting Period or the Previous Period

GLOUCESTERSHIRE FAMILY HISTORY SOCIETY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GLOUCESTERSHIRE FAMILY HISTORY SOCIETY

I report on the accounts of the Charity for the year ended 31 March 2026, which are set out on pages 5 to 15.

Respective responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and 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 Commission 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 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 the 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 trustees have not met the requirements:

   - to keep proper accounting records in accordance with section 130 of the Charities Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirement of the Charities Act; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

S.E. Brown FCA, CTA

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25th August 2026