Charity registration number 518870 (England and Wales)

THE LEICESTERSHIRE AND RUTLAND FAMILY HISTORY SOCIETY

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

THE LEICESTERSHIRE AND RUTLAND FAMILY HISTORY SOCIETY

LEGAL AND ADMINISTRATIVE INFORMATION

Website	https://lrfhs.org.uk	
Contact	chairman@lrfhs.org.uk secretary@lrfhs.org.uk	
Trustees	J Lovett D Webster S Barnacle S Barker S Lester I Phillpott S Murphy M Battell L Tyrrell K Brown	 (Appointed 28 June 2025) (Appointed 28 June 2025)
Charity registration	England and Wales	518870
Principal address	Clarence House 46 Humberstone Gate Leicester LE1 3PJ	
Independent examiner	Philip John Dymond FCCA Cheyettes Ltd 167 London Road Leicester LE2 1EG	

THE LEICESTERSHIRE AND RUTLAND FAMILY HISTORY SOCIETY

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THE LEICESTERSHIRE AND RUTLAND FAMILY HISTORY SOCIETY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The objectives of the charity as stated in its constitution, are:

1. To promote and encourage the public study of family history, genealogy, heraldry and local history, with particular reference to the historical counties of Leicestershire and Rutland;
2. To promote the preservation, security and accessibility of archival material.

The family history Research Centre is staffed by volunteers who provide help and advice to members and non-members who wish to trace their family histories. The Research Centre provides access to a number of family history records, internet access and other computer-based records, and also houses a library. Similar services, but on a smaller scale, are provided by the local branches.

Journals are sent to members on a quarterly basis and these provide information, education and help for family history researchers.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

In this respect, they have reviewed the outcomes, achievements of the objectives and activities for the year to ensure they remain focused on the Society's aims and continue to deliver benefits to the public.

Achievements and performance

Membership

Membership of the Society has declined over the last few years, in line with many other family history societies. Family history societies have had to face the continuing challenge of the popularity of research on the internet and the likelihood of a decline in membership. Our Society continues its strenuous efforts to attract and retain members by offering services, Zoom lectures, open days and facilities best obtained through membership, and by encouraging activities in the Society’s affairs.

Research Centre

The Research Centre is located at 7-9 Every Street, Leicester, which is rented from Leicester City Council. Our Research Centre is now available to all our members on a weekly basis. Our volunteers are available to assist our members and visitors with their research on four days each week. The lease from Leicester City Council finishes on 31st December 2025 so the Research Centre will be moving to Clarence House, 46 Humberstone Gate, Leicester as from January 2026 and will be rented from Age UK.

The Research Centre services continue to be supported by our researchers who have been providing help to our members and members of the public during this time. The Society has continued to benefit from the work of those dedicated members who have extracted and transcribed records which are made available through its publications, memory sticks, online sales and CDs.

The trustees would like to express their thanks to those members volunteering to undertake numerous tasks to maintain the work of the Society, particularly those duty volunteers whose expertise greatly assists visitors.

Audits of stock are carried out each year in the Research Centre library. Appropriate members contributions are accepted but many of the older publications have been sold off through the Research Centre and by branches.

News, activities and events are publicised through our social media pages and a monthly Newsletter to members by email. Volunteers carry out a large amount of research for Society members, something particularly welcomed by overseas and out of county members. This has continued throughout the year.

The Journal
The Society's quarterly journal remains a key benefit to members, providing interesting and instructive articles on family and local history. It also provides a forum for correspondence and interaction between members through its 'Mailbox' feature.

Genealogical projects
The Society's ongoing work to identify and generate new genealogical sources continues and these datasets are a valuable resource for our members and the public through our social media platforms.

Branches
The Society has a network of branches whose members provide extensive programmes, at Hinckley, Leicester, Market Harborough and Oakham. Local meetings cover a wide range of subjects on many aspects of family and local history.

The branches were able to provide regular activities and the Society has also utilised Zoom in the winter months to attract a wider audience and these have proven very popular for members and non-members and has also been a source of new members.

Financial review
The charity incurred a deficit of £6,247 during the year (2024 – deficit £6,431). At 31st December 2025, total unrestricted funds were £28,695 (2024 - £34,942).

In 2025 the trustees have made economies wherever possible without reducing the service to the Society's members, and have sought to increase income by giving priority to recruiting new members and promoting sales of publications, datasets, memory sticks and online sales. The Society is still in dispute with our landlord regarding payment of our service charges as required under the lease. The current charges shown in financial statements reflect the full invoiced costs still payable of £8,636 to the landlord but all of these costs continue to be disputed.

During the year ended 31st December 2025, membership numbers have reduced (2025: average 941, 2024: average 988, 2023: average 977). This has been a concern of the committee and they have been looking at how they can be increased.

Reserves policy
The Society's policy on reserves is to maintain these at a level equal to between 12 and 18 months of outgoings for the following potential purposes:

1. To cover obligations to pay future rent of the Research Centre in the event of a fall in normal revenue income or a possible increase in rent and service charges by Leicester City Council;
3. To buy research material which may become available from time to time;
4. To renew and to buy further equipment and Family History resources for the Research Centre to assist research and education.

The Society maintains one current bank account, a deposit account and a PayPal account. The major cash reserves are in a NatWest reserve account to maximise any potential not realised in other accounts. The committee will continue to keep income and expenditure under review during the coming year and are satisfied that the membership numbers and reserves will ensure that creditors can be paid when due, in full and for at least 12 months from the balance sheet signature date.

Structure, governance and management
The Leicestershire and Rutland Family History Society is a charitable trust constituted and governed by Trust Deed executed on 20th November 1985 with various revisions. The latest version of the Constitution is dated 12th August 1998 with amendments in 2002, 2005, 2019 and 2022.

The trustees who served during the year and up to the date of signature of the financial statements were:

J Lovett	
D Webster	(Appointed 28 June 2025)
S Barnacle	(Appointed 28 June 2025)
S Barker	
S Lester	
I Phillpott	
S Murphy	
M Battell	
L Tyrrell	
S Wyllie	(Resigned 28 June 2025)
K Brown	

Recruitment and appointment of trustees

Under the requirements of the Society's constitution, new trustees are elected annually at the AGM. A retiring member of the Executive Committee is eligible for re-election.

The trustees' report was approved by the Board of Trustees.

J Lovett
Trustee

D Webster
Trustee

7 July 2026

THE LEICESTERSHIRE AND RUTLAND FAMILY HISTORY SOCIETY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE LEICESTERSHIRE AND RUTLAND FAMILY HISTORY SOCIETY

I report to the trustees on my examination of the financial statements of The Leicestershire and Rutland Family History Society (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Philip John Dymond FCCA
Cheyettes Ltd
167 London Road
Leicester
LE2 1EG
9 July 2026

THE LEICESTERSHIRE AND RUTLAND FAMILY HISTORY SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:					
Donations and legacies	**3**	20,395	22,286	-	22,286
Charitable activities	**4**	4,791	4,910	-	4,910
Investments	**5**	520	689	-	689
Other income	**6**	-	570	707	1,277
Total income		25,706	28,455	707	29,162
Expenditure on:					
Raising funds	**7**	168	241	-	241
Charitable activities	**8**	31,785	34,645	707	35,352
Total expenditure		31,953	34,886	707	35,593
Net expenditure and movement in funds		(6,247)	(6,431)	-	(6,431)
Reconciliation of funds:					
Fund balances at 1 January 2025		34,942	41,373	-	41,373
Fund balances at 31 December 2025		28,695	34,942	-	34,942

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

THE LEICESTERSHIRE AND RUTLAND FAMILY HISTORY SOCIETY

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	**12**		4,500		5,000
Current assets					
Stocks	**13**	1,307		1,130	
Debtors	**14**	2,337		2,498	
Cash at bank and in hand		41,363		50,333	
		45,007		53,961	
Creditors: amounts falling due within one year	**15**	(20,812)		(24,019)	
Net current assets			24,195		29,942
Total assets less current liabilities			28,695		34,942
The funds of the charity					
Unrestricted funds	**17**		28,695		34,942
			28,695		34,942

The financial statements were approved by the trustees on 7 July 2026

D Webster
Trustee

1 Accounting policies

Charity information

The Leicestershire and Rutland Family History Society is a charitable trust registered in England and Wales.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	10% per annum on a straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Reclassification of comparatives

In prior years, accounts were prepared and filed on the receipts and payments basis.

During the year, the charity transitioned to the accruals basis and comparative figures have been restated to ensure that they are directly comparable with the current year.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	1,411	1,134
Subscriptions	16,544	18,434
Gift Aid	2,440	2,718
	20,395	22,286

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Sale of goods	1,752	2,105
Visitors fees	982	961
FindMyPast commission	557	458
Other income	1,500	1,386
	4,791	4,910

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	520	689

6 Other income

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
50th Anniversay income	-	-	-	570	707	1,277

7 Expenditure on raising funds

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Fundraising and publicity		
Cost of goods purchased	168	241

8 Expenditure on charitable activities

	Direct charitable costs 2025	Support costs 2025	Total 2025	Direct charitable expenditure 2024	Support costs 2024	Total 2024
	£	£	£	£	£	£
Direct costs						
Depreciation and impairment	500	-	500	-	-	-
Rent and service charges	6,117	-	6,117	8,305	-	8,305
Rates	112	-	112	112	-	112
Office telephone and broadband	494	-	494	468	-	468
Journal	11,240	-	11,240	11,283	-	11,283
Office equipment mantenance	3,822	-	3,822	849	-	849
Branch costs	2,687	-	2,687	2,534	-	2,534
Subscriptions	3,383	-	3,383	4,611	-	4,611
Zoom lectures	551	-	551	374	-	374
PayPal charges	273	-	273	237	-	237
Insurance, postage and stationery	-	1,051	1,051	-	1,162	1,162
Independent examination	-	720	720	-	590	590
Miscellaneous	-	791	791	-	405	405
AGM costs	-	44	44	-	35	35
50th Anniversary costs	-	-	-	-	4,387	4,387
	29,179	2,606	31,785	28,773	6,579	35,352
Analysis by fund						
Unrestricted funds	29,179	2,606	31,785	28,773	5,872	34,645
Restricted funds	-	-	-	-	707	707
	29,179	2,606	31,785	28,773	6,579	35,352

9 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	720	590
Depreciation of owned tangible fixed assets	500	-

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During the year, 4 trustees were reimbursed expenses of £1,421 in respect of parking, various office costs, Zoom meetings and 50th Anniversary expenditure (2024 - 3 trustees reimbursed £1,866).

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 January 2025	5,000
At 31 December 2025	5,000
Depreciation and impairment	
Depreciation charged in the year	500
At 31 December 2025	500
Carrying amount	
At 31 December 2025	4,500
At 31 December 2024	5,000

13 Stocks

	2025	2024
	£	£
Raw materials and consumables	1,307	1,130

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

14 Debtors

	2025	2024
Amounts falling due within one year:	**£**	**£**
Prepayments and accrued income	2,337	2,498

15 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	**£**
Deferred income	**16**	8,330	6,675
Accruals		12,482	17,344
		20,812	24,019

16 Deferred income

	2025	2024
	£	**£**
Arising from deferred subscription income	8,330	6,675

Deferred income is included in the financial statements as follows:

	2025	2024
	£	**£**
Deferred income is included within:		
Current liabilities	8,330	6,675

	2025	2024
	£	**£**
Movements in the year:		
Deferred income at 1 January 2025	6,675	7,450
Released from previous periods	(6,675)	(7,450)
Resources deferred in the year	8,330	6,675
Deferred income at 31 December 2025	8,330	6,675

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	34,942	25,706	(31,953)	28,695

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	41,373	28,455	(34,886)	34,942

18 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025	2024
	£	£
Within one year	4,050	-

19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).