

EAST SURREY FAMILY HISTORY SOCIETY

Report of the Independent Examiner to the Trustees of the East Surrey Family History Society

I report to the trustees on my examination of the accounts of the above Society for the year ended 31st December 2024 which are set out on the following pages.

Responsibilities and basis of report

As the Charity's trustees and members of the Executive Committee, you are responsible for the preparation of the financial statements in accordance with 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 the 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 which give me cause to believe that, in any material respect:

- (1) The accounting records were not kept in accordance with section 130 of the Act; or
- (2) The accounts did not accord with the accounting records; or
- (3) The accounts did 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 respect in order to enable a proper understanding of the accounts to be reached.

Signed: *Lesley Barker*

Date: 9 March 2025

Name: Lesley Barker
Address: 16 Rectory Road
Sutton
Surrey
SM1 1QW

EAST SURREY FAMILY HISTORY SOCIETY
STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31st DECEMBER 2024

	Note	2024	2023
INCOME			
Subscriptions	2	7,050	7,574
Gift Aid Tax Rebate		1,031	1,119
Bookstall & publications	3	754	502
Donations		767	838
Pay per view & searches		49	50
Journal sales & advertising		0	0
Miscellaneous		126	118
Bank Interest		442	214
		<u>10,220</u>	<u>10,415</u>
		2024	2023
EXPENDITURE			
Bookstall & publications	3	477	159
Journal costs	4	3,757	4,075
Meetings and events		2,400	2,331
Projects		0	0
Research centre		770	788
Website & software		75	170
General running costs:			
Secretarial, stationery		0	87
Equipment repairs and renewals		0	68
Advertising		0	0
Insurance		<u>0</u>	<u>0</u>
		0	155
Affiliation fees	5	397	140
Independent examiner's fee		0	0
Depreciation		110	117
Donations		0	0
Miscellaneous		72	308
		<u>8,057</u>	<u>8,243</u>
EXCESS OF INCOME OVER EXPENDITURE		2,162	2,172
General fund brought forward		61,699	59,527
General fund carried forward		<u>63,861</u>	<u>61,669</u>

Please note that any differences between figures and totals are due to rounding.

EAST SURREY FAMILY HISTORY SOCIETY
BALANCE SHEET as at 31st DECEMBER 2024

	Note	2024	2023
Fixed Assets			
Tangible assets	6	314	241
Current assets			
Publication stock	7	778	853
Debtors	8	2,127	1,347
Bank and Cash	9	61,642	60,374
		64,546	62,574
Creditors: falling due within 1 year	10	(999)	(1,116)
Net current assets		63,548	61,458
Net assets		63,861	61,699
Unrestricted funds			
General fund:			
Balance brought forward		61,699	59,527
Excess of income over expenditure for the year			
		2,162	2,172
Balance carried forward		63,861	61,669

These accounts were approved by the Trustees on 11 March 2025 and signed on their behalf by:

Trustee: *Tamsin Abbey*

Tamsin Abbey
Treasurer

Trustee: *Alan Essex*

Alan Essex
Secretary

EAST SURREY FAMILY HISTORY SOCIETY

NOTES to the STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31st DECEMBER 2024

1. Accounting policies

Basis of accounting:

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) issued on 16 July 2014 and the Act.

Income recognition:

Subscriptions, sales, fees, donations and other similar types of income are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the income. Tax claims on donations are included in the SOFA in the same accounting period as the donation.

Expenditure and liabilities:

Liabilities are recognised as soon as there is a legal obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis.

Tangible fixed assets:

Depreciation is provided at the following rates in order to write off each asset over its estimated useful life: Equipment, fixtures & fittings – 20% on a straight line basis.

Stock:

Publication stocks are valued at the lower of cost and net realisable, after making due allowance for obsolete and slow-moving items.

2	Subscriptions	2024	2023
	United Kingdom	6,548	6,977
	Overseas	502	597
		7,050	7,574
3	Bookstall & publications	2024	2023
	Sales and on-line publications	754	502
	Less: Purchases and costs	397	64
	Less: Stock Movement	76	95
		472	159
	Bookstall profit	282	343
4	Journal costs	2024	2023
	Printing	2,425	2,723
	Packing & mailing	1,332	1,352
		3,757	4,075
	Less: sales and advertising income	0	0
		3,757	4,075

5	Affiliation fees and Insurance	2024	2023
	Affiliation fees	397	140
	Insurance	0	0
		<u>397</u>	<u>140</u>
6	Tangible fixed assets	2024	2023
	Equipment, fixtures & fittings		
	Cost at 1/01	3,294	3,294
	Additions	183	0
	Disposals	450	0
	Cost at 31/12	<u>3,027</u>	<u>3,294</u>
	Depreciation		
	At 1/01	3,053	2,936
	Eliminated on disposal	450	0
	Charge for the year	110	117
	At 31/12	<u>2,713</u>	<u>3,053</u>
	Net book value at 31/12/2024	<u>314</u>	<u>241</u>
	Net book value at 31/12/2023	241	358
7	Publication stock	2024	2023
	Books, publications	<u>778</u>	<u>853</u>
8	Debtors	2024	2023
	Prepayments	0	252
	Gift aid	2,127	1,095
		<u>2,127</u>	<u>1,347</u>
9	Bank and cash	2024	2023
	Bank current account	14,575	13,749
	Cash floats	235	235
	Bank deposit accounts	46,831	46,389
		<u>61,642</u>	<u>60,374</u>
10	Creditors due within one year	2024	2023
	Subscription prepayments	816	1,116
	Sundry creditor	183	0
		<u>999</u>	<u>1,116</u>