Society of Genealogists

ANNUAL REPORT & FINANCIAL STATEMENTS

for the year ended 31 December 2022

www.sog.org.uk

Charity registration number 233701

Company registration number 00115703 (England and Wales)

SOCIETY OF GENEALOGISTS

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

SOCIETY OF GENEALOGISTS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Robert George	
	David Gill	
	Heather Nowlan	
	Raymond O'Connell (Treasurer)	
	Edward Percival (Chair)	
	Graham Walter	
	Darris Williams	
	Sophie Hutcherson	(Appointed 2 February 2023)
	Sheila Mercieca	(Appointed 2 February 2023)
	Alan Pursell	(Appointed 2 February 2023)
Secretary	Patrick Barker	
Charity number	233701	
Company number	00115703	
Registered office	Unit 2 40 Wharf Road London United Kingdom N1 7GS	
Auditor	Richard Place Dobson Services Limited Ground Floor 1 - 7 Station Road Crawley West Sussex RH10 1HT	
Bankers	HSBC 74 Goswell Road London EC1V 7DA	
Solicitors	Withers LLP 20 Old Bailey London EC4M 7AN	

SOCIETY OF GENEALOGISTS

CONTENTS

	Page
Chair's statement	1
Trustees' report	2 - 10
Statement of Trustees' responsibilities	11
Independent auditor's report	12 - 14
Statement of financial activities	15 - 16
Balance sheet	17 - 18
Statement of cash flows	19
Notes to the financial statements	20 - 35

SOCIETY OF GENEALOGISTS

CHAIR'S STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2022

A Message from the Chair

When I come to write my annual statement, it is always a time of reflection. This is particularly so now because my time as Chair is coming to an end, after six amazing and rewarding years with the Society of Genealogists. Over my time the Society has changed dramatically, and 2022 saw the culmination of a programme of transformation, which fundamentally refreshed our digital infrastructure. We also completed the purchase of our new home, on Wharf Road in London, and in 2023 we welcomed Patrick Barker as Interim CEO.

Our digital infrastructure and online presence have become ever more important to our members, and to anyone with a passion for genealogy. Wherever people go, a new branch is added to their family tree. As such the Society needs to be available wherever they are. We are continually investing in new digital infrastructure to improve the experience of carrying out research at home. This has included digital images of hand-crafted historical family trees which have been scanned, indexed and then uploaded to our new family tree explorer application called TreeSearch™ - made possible with Art Fund support.

Our digital offering will never replace a physical home, and in October we purchased a property on Wharf Road, London, to be our flagship - a place to be rightly proud. It provides the foundations for the Society for the decades to come, a physical manifestation of us as an organisation. Once open it will combine a library and archive, with events and meeting space. Our offices on Holloway Road have been important part of our transition, but it has always been a temporary solution. We now look to a future home, fitted out to our specific needs.

As I start the process of handing over the role of Chair, I know I leave the charity in a strong position, ready to grasp the huge potential the Society possesses. In 2022 we started the process to recruit four new Trustees to the Board, which we successfully completed in early 2023. The level of interest was truly inspiring, it was not an easy task to select just four. To everyone who applied, thank you for your time and effort.

I will fondly remember my time as Chair, but more than anything I will remember the commitment and passion of everyone involved in making the Society of Genealogists a success. I want to pay tribute to all the staff, volunteers, members and, of course, my fellow Trustees. You have all made this a special experience, that I will always look back on with warmth and affection.

.....

Edward Percival
Chair

Date: 19th June 2023.

SOCIETY OF GENEALOGISTS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report and financial statements for the year ended 31 December 2022.

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 Society's memorandum and articles of association, the Companies Act 2006 and "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)".

Objectives & Aims of the Society

The objectives and aims of the charity are to promote, encourage and foster the study, science and knowledge of genealogy.

The Society's principal activities in achieving this aim continue to relate:

- Maintenance of the foremost specialist library in the country.
- The promotion and provision of educational activities including a comprehensive programme of lectures, tutorials and courses.
- Publishing of textbooks and indexes of genealogical material.
- Maintaining of co-operative relationships with allied organisations.
- Lobbying of government and other relevant organisations on behalf of the genealogical community.

Strategic Overview

The Society started 2022 in its temporary offices at the Resource for London Centre on Holloway Road, North London, and in earnest continued its search for a new permanent home. The Society subsequently acquired Studio 2, 40 Wharf Road, London - a modern building off the City Road near the Wenlock Basin of the Regents Canal in October 2022, with a fit out project due for completion in the latter half of 2023. Operational day-to-day priorities for 2022 became dominated by the on-going back office work to integrate the inventory of the stored library and collections to existing library catalogue and to prepare for the new archive and digital collection platforms. The remote delivery of the education programme continued along with an expanded and vibrant communication plan to engage and interact with members and the genealogical community.

The Annual General Meeting for 2021 was held in June 2022 as a hybrid event with online attendance and a physical meeting at the Resource for London building on Holloway Road. Sadly this was the last AGM for the Society's CEO, Dr Wanda Wyporska, who stepped down to take up other opportunities. The Society thanks Wanda for her contribution, enthusiasm and support.

In 2022 the Society has:

- Completed the transition to new membership, events and finance systems.
- Continued the investment into a new library and archive platform, including associated data migration.
- Initiated the design and redevelopment of the Society's new premises, including library, archive and events space.
- Successfully delivered the new www.sog.org.uk website, combining improved content and usability.
- Implemented the inventory and offsite storage of collections working with retrieval partners.
- Created further scanned digital assets and evaluated other means to reduce the physical footprint of the book and microfilm collections.
- Improved attendance and quality of online events and educational courses.
- Maintained the library, archive and retail services from the temporary offices.
- Continued and further developed archive projects for volunteers.
- Completed a review and restructure of the staff team.
- Invested in existing, and in establishing new external partnerships and out-reach liaison.

Future

The opportunities the Society has been investing in during 2022, a new home in London and revitalised digital offer, points to an exciting future. The ongoing work to design and move into new premises, creates a vibrant home and provides an opportunity to make better and innovative use of the library and the stunning collections. It will enable the Society to engage with new and different communities widening our audience. The work to review and transform the digital services members receive will enable greater engagement and support of existing members and anyone who is part of the genealogical community. The future of the Society is bright, and 2023 promises to be an exciting year.

Public Benefit

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit. The purpose of the charity is encapsulated in its objects to promote, encourage and foster the study, science and knowledge of genealogy. By reading this Report it will be clear what services the Society offers to ensure all the public can benefit from its services. The membership fees are kept as low as possible and the Society is frequently to be seen engaging with the genealogical community, giving talks to local history societies, the broader history community and creating partnerships in-kind.

The Treesearch™ application is free to use for the first selection of family trees and will form part of the Society's suite of educational materials to be used in schools, colleges and community settings. The new home of the Society of Genealogists will accommodate the tradition of open days and taster sessions as part of the Society's ongoing marketing programme.

Achievements and Performance

The performance of different departments are highlighted throughout this Annual Report. The Trustees recognise the need to have some Key Performance Indicators to assess whether the Society is achieving its objectives. Given the ongoing changes within the Society at the start of 2022 not all of the traditional annual Key Performance Indicators were relevant. The Board of Trustees and the Senior Team suspended these 'business as usual' objectives during the transformation period. In their place, the focus was moved to successful achievement of the Transformation Plan within the set budget. Now that the Transformation and its consolidation is complete, new performance indicators will be set appropriate to the goals of the Society and its new strategy in 2023.

The Library and Archives

Having packed up and transferred to store the 157,000 items of books and micro-media listed in the library catalogue, along with the extensive archive collections, and relocating to the temporary offices, the most pressing work in the library was to integrate the inventory of over 13,000 boxes of collections in storage into the library catalogue and improve the listing and record keeping of the manuscript collections. A new archive and digital collections platform has been chosen and a team is working on the migration of existing digital data collections along with plans to develop the global search functions of all catalogues across the website. Many of the existing paper lists for the archive collections have been improved and digitised in anticipation of integrating them into the new online archive catalogue. Guidance on depositing material and genealogical research with the Society was published on the website. A provisional library service for members resumed in May with a booking and order system enabling retrieval of library and archive materials for viewing in the office along with access to online resources and from FamilySearch as an affiliate library partner. Work is ongoing to evaluate the library and archive collections, scan and digitise materials where possible (especially compiled family histories, parish register and monumental inscription transcriptions), identify and remove duplicate micro-media in anticipation of reducing the physical size of the library prior to moving to the new building and consolidating what remains in store for future use. Where members are unable to visit the offices the genealogy team's search copy service continues.

Volunteer Projects

The Society's volunteers are an immense asset, delivering across many projects and areas.

With the official launch of the Society's TreeSearch Project at the virtual RootsTech Connect event, work continues on making the remaining roll pedigree collections more accessible. Scanning of some 6,868 family trees (comprised of about 20,000 sheets) has been completed and logged. Home volunteers continue to make tremendous progress indexing these into gedcom files which will be used to make the images of the pedigrees navigable online.

The small memorial card collection was launched online at the beginning of the year, the culmination of years of work by volunteers in the digitisation and indexing of this collection.

Other home volunteers work on transcribing records from the library collections, and creating index entries for the digitised Great Card Index. These projects have produced many thousands of new index entries which are now being passed to the migration team for the new collections system. Their work will offer much to researchers in expanding their ability to search our collections online, and in helping to significantly increase our online offering to members who cannot visit the Society in person.

Volunteers continue to host the ever popular events programme, work on the telephone genealogical advice line, contribute to the members online genealogy forum and provide technical support, experience and guidance across many of the Society's activities. These front-facing services have provided ways for members to keep connected to the Society through covid and the transitional period while the Society has been in its temporary office. Volunteers have really stepped up during this time to engage with and assist other members.

From May 2022 volunteers have attended the temporary office one day per week working on processing archive and library items, cataloguing projects, deaccessioning duplicate films, scanning administrative files and sorting the library inventory from the packing process. All of these projects have been designed to clear processing backlogs, make more of our collections accessible and retrievable to members and reduce the amount of material we have in storage.

A vibrant volunteer community can be found on the Society's online volunteer forum. Volunteers (mostly members and some non-members) continue to use the forum to support and assist each other, and have contributed to very useful communal resources and a volunteers' wiki. The shared knowledge and vast experience contributed by volunteers to the forum is humbling and much appreciated.

Membership

In moving to temporary accommodation, the Society predicted an impact on membership numbers but it has been heartening to see the continued support the Society received from so many of its committed members and volunteers. While membership did decline overall to 6,880 at the end of December 2022 (down 229), the Society attracted over 658 new members. This growth can be particularly seen in the number of full members which is up 18% and associate membership increasing by 21%.

Total members as of Dec 2022:

Member UK	4,916
Member Full	438
Member Associate	897
Member Overseas	406
Member 50 Years	169
Honorary/life members	54
TOTAL	6,880

New Members pay £80 for Full Membership and £56 for Associate Membership. Day entry fees remain at £5 for two hours, £10 for four hours and £18 for a day. Associate Members receive 50% discount on the four hour and day rates. Membership fees remained the same for Full Members prior to 19 September, 2017.

Communications

The Society refreshed its communications and social media activity in 2022, recruiting extra capacity to drive further engagement and awareness of the Society. This can be seen in the increased activity on social media channels such as Twitter, Facebook, and Instagram. The members' online forum was redesigned with more guides, hints, videos and free material available for members.

The Society's e-newsletter was recast as a webpage rather than a pdf and continues to be well received during the year and is distributed monthly to anyone who wishes to subscribe. Subscription to the newsletter has grown considerably. The quarterly Genealogists' Magazine, edited by Michael Gandy, for members continues to be published as a paper copy and on pdf via the members' area of the website.

Member engagement was increased via online lunchtime "common room meetups" and quarter day socials along with new member orientations on getting the best of the library, website and digital collections in changed circumstances. These were all very well attended.

Away from digital communication, the Society continues to benefit from the generosity of volunteers who staff the Thursday telephone helpline, supporting those who may not have such ready access to online resources.

Fundraising

The funding gained from the successful grant applications made to the Art Fund's Reimagine Fund, the Radcliffe Trust and the National Manuscript Conservation Trust in 2021, allowed the Society to continue the care and conservation of the Eyre Roll, one of the largest and most delicate rolled pedigrees in the Society's collection. These grants and the continued support of donors, raised £95,000 (£107,000 in 2021). The kindness of supporters was also seen in the legacies left to the charity, totalling £1.5m (£1.9m in 2021), which has enabled the continued investment in the digital transformation of the Society.

The Society encourages people to make donations to enable the continued investment in its valuable work. Whatever the size of the donation, it is greatly appreciated.

Education, Lectures, and Courses

During the year some considerable work was done in changing the booking system to integrate with the new membership system and reduce administration costs. The Events Department ran 127 events and commenced work on walks and visits. Several new longer courses of between 4 and 12 weeks were developed which proved very popular. The regular member orientations about the website and digital collections continued along with a programme of online social events for members including the quarter day socials (Lady Day, Midsummer, Michaelmas and Christmas), which allowed for regular updates on the Transformation, projects, new library databases and web features as well as interaction with the staff and Trustees. A series of monthly lunchtime chats bring members together to replicate the free interchange and discussions formerly to be found in the library and common room where a wide range of topics were discussed. A Society of Genealogists online Members Book Club continued.

As expected with fewer people staying at home after the covid recovery period and an increase in other online genealogy events this period saw some 4,093 event attendees of whom nearly 18% were non-members (a decrease from the 2021 figure of 7,473 attendees, but well above the pre covid levels).

In accordance with its charitable objectives of supporting education within the genealogical community the Society, in partnership with the Family History Federation, hosted the first genealogy online conference directed at young genealogists aged between 16 and 30, and attracted young participants from Europe and across the Atlantic. It is hoped this this will become a biennial event.

The long term distance learning programme of certificated Intermediate and Advanced Family History Skills course continues with Pharos Tutors.

External Liaison and Media Coverage

The launch of the 1921 Census online kept the Society busy from the beginning of the year contributing to radio interviews and press articles including the *Camden New Journal* looking at the community around the Society's premises. The Society of Genealogists was represented at various online genealogy events, including The Family History Show, and it sponsored the online RootsTech Connect 2022 virtual event in March. Preparations were made for the Society to take part in the live RootsTech event in Salt Lake City in 2023. The CEO and the Society's Genealogist were invited to participate in the History for Ukraine online weekend fundraising event which received considerable support from the historical and genealogical community. The Society participated in the virtual history day within the online DCDC22 (Discovering Collections, Discovering Communities) conference hosted by the Institute of Historical Research, The National Archives and others.

The Society returned to physical in person events with stands at HISTFEST at the British Library and the Society's Census Detectives represented us at the Family History Shows at York and Kempton Park.

The Society partnered with the Genealogical Society of Queensland to make the Society's digital collections available in their library. The Society revived its partnership with Brigham Young University to provide a work experience opportunity for a genealogy student on the BA programme to contribute to the Society's projects both online and at the offices in Holloway.

The Society was featured in the annual Family Handbook published by Family Tree Magazine and was prominent in several articles. The highly successful TreeSearch project was also featured in the History First website, raising the profile of this valuable tool.

The Society remains an Affiliate Library with FamilySearch. While the Irish Genealogical Research Society (IGRS) is currently unable to open its library at the Society, IGRS members continue to support our education programme.

The Society continues to represent and advocate for the genealogy community and liaises with various record societies and archives.

Premises

The Society consolidated its staff move into the temporary offices at the Resource for London Building in Holloway Road. The search for the new building proved successful and the Society has purchased Unit 2, 40 Wharf Road, London, N1 7GS. The new library and offices are in a modern, light and airy, accessible building off the City Road near the Regents Canal. It is equidistant from the Angel and Old Street Underground stations with good transport links. Work is now in progress to design and fit out the building in preparation to welcome staff, members and visitors later in 2023.

Acknowledgments

Patron

HRH Princess Katarina of Yugoslavia (until April 2022)

President

Patric Dickinson, LVO, MA, FSG (re-elected 2022)

Vice-Presidents

Dr Colin Chapman, FSG (re-elected 2022)

Dan Snow (until April 2022)

The Rt Hon Lord Sudeley, FSA (until April 2022)

Miriam Margolyes, OBE (re-elected 2022)

William Bortrick (until April 2022)

Fellows

The constitution sets a maximum of 100 Fellows and 10 Honorary Fellows. Those put forward for Fellowship must have been members for at least five consecutive years, but those proposed for Honorary Fellowship do not need to be members of the Society at the time of their nomination. Candidates for either honour must be proposed by not fewer than six Fellows and a secret ballot is then held among all the Fellows. Successful nominees must secure a two-thirds majority. In weighing their vote, Fellows must judge whether those proposed for Fellowship have rendered 'distinguished services to the Society or to genealogy' and whether they wish to honour those proposed for Honorary Fellowship for their 'very distinguished services to genealogy'.

As a result of the pandemic and lockdowns, it was decided to postpone the Fellows' meeting and therefore no nominations were put to the Fellows.

It is with sadness that we report that Doris Pullen FSG, Roz McCutcheon FSG and Duncan Harrington FSG have died since the last report.

Awards

The Board of Trustees is able to recognise the contribution of members, non-members and appropriate organisations through the award of a Certificate of Appreciation. His Royal Highness Prince Michael of Kent has graciously agreed that a special award may be made from time to time bearing his name. In 2022 no awards were made.

Financial review

The policy of the Society is as follows: "the Trustees have forecast the level of free reserves including liquid investments (that is those funds not tied up in fixed assets, designated and restricted funds) the Charity will require to sustain its operations and make appropriate adjustments should there be a material reduction in the Charity's income. The Trustees consider that the most appropriate level of free reserves should be not less than a sum equivalent to six months of the Charity's running costs,. It is the Trustees' view that the balance of income and expenditure should be managed to maintain the appropriate level of free reserves."

Risk Statement

The Society recognises that it has a responsibility to manage risks effectively in order to control its assets and liabilities, protect its employees and community against potential losses or against obstacles in the way of achieving its objectives. The Trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that systems or procedures are established in order to manage and minimise those risks. Additionally the risk assessments required to ensure the safety of employees and the public against covid were regularly reviewed and implemented.

Principal risk identified	Planned response
A continued steady decline in membership (due to the demographics and the uncertainty of the impact of the increased costs of living) combined with growing operational costs through general inflation are a threat to the long-term sustainability of the Society and the services it offers.	The Transformation Programme, completed in 2022, combined with the pending opening of the Society's new permanent home will strengthen the offer to current and potential members. The charity has also seen an increase in legacy fundraising and other non-membership based income.
Failure to grasp the opportunity of expanding membership beyond those with easy access of the Society's London premises.	The Society has heavily invested in the on-going digitisation of its catalogue of resources, and its website, which has vastly improved its online presence. A range of highly successful online events are on offer and continue to show excellent levels of attendance.
Lack of a permanent physical home and the restriction on traditional services during the relocation period reduces the effectiveness of the Society and its attractiveness to existing and new members.	The Society purchased a new permanent home with the intention of completing the associated premise fit-out in 2023. In the interim, the Society has been operating from temporary premises, offering resources to volunteers and members.
Loss of skills and experience due to an increasingly competitive recruitment market.	The charity has invested in staff development and regularly reviews its staff benefits. The Trustee group has also increased in size following a successful Board recruitment campaign, improving the diversity of skills and experience at the director level. The Trustees' investment in new systems and in the development of senior staff, puts it in a robust position for the future.

Structure, governance and management

Constitution

The Society of Genealogists is a company limited by guarantee and a registered charity governed by its Articles of Association, which were revised and updated, according to good practice, and approved by the members at the AGM in 2022.

Charity number 233701. Company number 115703.

The Board of Trustees

For the purposes of charity law, the Board of Trustees are directors and administer the charitable company. The Board consists of up to 10 members who receive no emoluments for their service. As set out in the Articles of Association, the Trustees are elected by the charity's members, serving for a term of three years and for a maximum of two successive terms. These Trustees have the power to appoint an honorary Treasurer and an honorary solicitor, who ex-officio serve as members of the Board. No honorary solicitor has been appointed for many years. The Trustees also have the power to elect any eligible member of the Society to the Board to fill any casual vacancy arising between one Annual General Meeting and the next; any person so elected shall retire at the AGM next following their election but shall be eligible for re-election. The Trustees serving during the year 2022 and up to the date of this report are listed on page 10.

Committees

The Board of Trustees appoints other committees and working parties as it considers expedient from time to time. Trustees are recruited through notice in the main instruments of communications with Members i.e. The Genealogists' Magazine, the newsletter, the website and via organisations where skilled people put themselves forward for positions on the Board. The Board carry out an audit of skillsets when considering any gaps for new applicants. Applicants wishing to put themselves forward are invited for an interview and appropriate checks to ensure they satisfy the criteria of Trustee along with a CV and covering letter. Formal election takes place at the Annual General Meeting where all Members have a right to vote. The Society requires a good cross section of skills on its Board of Trustees to cover all the areas the charity encompasses. Formal processes ensure there are no major gaps in necessary skillsets and that all Trustees are aware of their responsibilities. This process is consistently under review to ensure it is still adequate for our needs. To assist ongoing awareness, Trustees receive any updates received from the Charity Commission, etc. Training is continual as needs arise. A CEO is employed by the Trustees to manage the day-to-day activities of the charity. New Trustees have an induction to familiarise them with the organisation and assess where best they can use their skills to contribute to the governance of the charity.

Staff

The Transformation Programme has led to some staff changes during 2022. The senior staff during 2022, until the date of this report are:

Chief Executive (interim): Patrick Barker (from February 2023)

Chief Executive: Dr Wanda Wyporska (until March 2023)

Head of Library Services: Francisca Mkandawire (until May 2022)

Library Co-ordinator and Volunteer Manager: Christine Worthington (from November 2022)

Internal Transformation and Volunteer Manager: Christine Worthington (until November 2022)

Genealogist: Else Churchill

Head of Membership (maternity cover): Hasnath Kalam (July 2022 to May 2023)

Head of Membership: Rebecca Gregory

Head of Events and Education: Ruth Willmore (from December 2022)

Financial Controller: Moses Lam-Ayiko (from October 2022)

Communications Manager: Natalie Pithers (from July 2022)

The Society would also like to thank its other current members of staff:

Alex Bimpeh-Segu, Catherine Hopkins, Emma Jolly, Essie Clarke, Graham Collett, Heather Laine-Webster, Mary Hinton, Rachel Stakes and Virginia Gilman.

The Trustees who served during the year were:

Andrew Douglas	(Resigned 17 November 2022)
Robert George	
David Gill	
Heather Nowlan	
Raymond O'Connell (Treasurer)	
Edward Percival (Chair)	
Graham Walter	
Darris Williams	
Sophie Hutcherson	(Appointed 2 February 2023)
Sheila Mercieca	(Appointed 2 February 2023)
Alan Pursell	(Appointed 2 February 2023)

The Society's Governing documents require all Trustees to become a member once successful in applying for Board membership. By not having to be a member for a requisite time in advance it means individuals with particular skillsets can become a Trustee.

Trustees are recruited through notice in the main instruments of communications with members i.e. The Genealogists' Magazine and the Website and actively approach organisations where skilled people put themselves forward for positions on the Board. We carry out an audit of skillsets when considering any gaps for new applicants. Applicants wishing to put themselves forward are invited for an interview and appropriate checks to ensure they satisfy the criteria of Trustee along with a 200 word CV. Formal election takes place at the Annual General Meeting where all members have a right to vote.

The Society requires a good cross section of skills on its board of Trustees to cover all the areas the Charity encompasses. Formal processes ensure there are no major gaps in necessary skillsets and that all Trustees are aware of their responsibilities. This process is consistently under review to ensure it is still adequate for our needs.

To assist ongoing awareness, Trustees receive any updates received from the Charity Commission, etc. The Trustees employ a Chief Executive whose role it is to ensure any arising issues are highlighted to the Trustees. Training is continual as needs arise.

New Trustees have an induction to assess the new skill sets being added to the Society.

Supplier payment policy

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

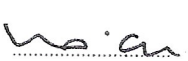
- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 14 day's purchases, based on the average daily amount invoiced by suppliers during the year.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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



Raymond O'Connell (Treasurer)
Trustee

Edward Percival (Chair)
Trustee

Date: 19th June 2023

SOCIETY OF GENEALOGISTS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees, who are also the directors of Society of Genealogists for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Society and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Society will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Society and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF SOCIETY OF GENEALOGISTS

Opinion

We have audited the financial statements of Society of Genealogists (the 'Society') for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Society's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Society for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatements due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud, the audit engagement team made enquiries of management, and those charged with governance, regarding the procedures relating to identifying, evaluating and complying with;

1. laws and regulations and whether they were aware of any instances of non-compliance;
2. detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
3. the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, General Data Protection Regulations, Companies Act, Charities Act 2011, Charities Statement of Recommended Practice and employment law and regulations. We performed audit procedures to detect non-compliance, which may have a material impact on the financial statements. These included reviewing financial statement disclosures and evaluating advice received from external advisors. There were no significant laws and regulations we deemed as having an indirect impact on the financial statements.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the rationale in relation to any significant, unusual transactions and transactions entered into outside of the normal course of business.

Revenue recognition was also identified as a significant risk, particularly due to the large amount of legacies that the organisation receives. All material legacies have been assessed and the amount of income recognised in the year has been evaluated. Samples of donations were reviewed and the membership income was also analytically tested. The systems and controls surrounding revenue recognition was also assessed and documented in the year.

The audit team have also identified existence and valuation of books, manuscripts and microfiches as a significant risk. Audit work carried out to address this risk, included but was not limited to, physical existence checks and searching on line for information regarding the value of books held.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's Trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Darren Harding (Senior Statutory Auditor)
Richard Place Dobson Services Limited
Chartered Accountants
Statutory Auditor

.19th June 2023

Ground Floor
1 - 7 Station Road
Crawley
West Sussex
RH10 1HT

Richard Place Dobson is eligible for appointment as auditor of the Society by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

SOCIETY OF GENEALOGISTS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

Current financial year

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Income from:						
Donations and legacies	**3**	873,567	-	720,000	1,593,567	1,968,775
Charitable activities	**4**	431,061	-	45,000	476,061	488,907
Investments	**5**	11,176	-	-	11,176	836
Other income	**6**	42,599	-	-	42,599	31,736
Total income		1,358,403	-	765,000	2,123,403	2,490,254
Expenditure on:						
Raising funds	**7**	-	-	-	-	4,068
Charitable activities	**8**	747,864	569,374	75,986	1,393,224	1,781,079
Total resources expended		747,864	569,374	75,986	1,393,224	1,785,147
Net incoming resources before transfers		610,539	(569,374)	689,014	730,179	705,107
Gross transfers between funds		654,800	(654,800)	-	-	-
Net income for the year/ Net movement in funds		1,265,339	(1,224,174)	689,014	730,179	705,107
Fund balances at 1 January 2022		2,342,281	5,084,752	64,174	7,491,207	6,786,100
Fund balances at 31 December 2022		3,607,620	3,860,578	753,188	8,221,386	7,491,207

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SOCIETY OF GENEALOGISTS

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

Prior financial year

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
Income and endowments from:					
Donations and legacies	**3**	1,968,775	-	-	1,968,775
Charitable activities	**4**	475,856	-	13,051	488,907
Investments	**5**	836	-	-	836
Other income	**6**	31,736	-	-	31,736
Total income		2,477,203	-	13,051	2,490,254
Expenditure on:					
Raising funds	**7**	4,068	-	-	4,068
Charitable activities	**8**	1,284,348	492,094	4,637	1,781,079
Total resources expended		1,288,416	492,094	4,637	1,785,147
Net incoming resources before transfers		1,188,787	(492,094)	8,414	705,107
Gross transfers between funds		3,896	(3,896)	-	-
Net income for the year/ Net movement in funds		1,192,683	(495,990)	8,414	705,107
Fund balances at 1 January 2021		1,149,598	5,580,742	55,760	6,786,100
Fund balances at 31 December 2021		2,342,281	5,084,752	64,174	7,491,207

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SOCIETY OF GENEALOGISTS

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	**14**		3,274,479		227,016
Investments	**15**		-		20,000
			3,274,479		247,016
Current assets					
Stocks	**16**	10,639		12,453	
Debtors	**17**	3,318,426		1,926,633	
Cash at bank and in hand		1,851,136		5,599,147	
		5,180,201		7,538,233	
Creditors: amounts falling due within one year	**18**	(233,294)		(294,042)	
Net current assets			4,946,907		7,244,191
Total assets less current liabilities			8,221,386		7,491,207
Income funds					
Restricted funds	**19**		753,188		64,174
Unrestricted funds					
Designated funds	**20**	3,860,152		5,084,752	
General unrestricted funds		3,608,046		2,342,281	
			7,468,198		7,427,033
			8,221,386		7,491,207

SOCIETY OF GENEALOGISTS

BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2022

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 19th June 2023.

Raymond O'Connell (Treasurer)	Edward Percival (Chair)
Trustee	**Trustee**

Company registration number 00115703

SOCIETY OF GENEALOGISTS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Cash flows from operating activities					
Cash absorbed by operations	**25**		(730,941)		(727,085)
Investing activities					
Purchase of tangible fixed assets		(3,044,809)		(10,547)	
Proceeds from disposal of tangible fixed assets		(3,437)		-	
Proceeds from disposal of subsidiaries		20,000		-	
Investment income received		11,176		836	
Net cash used in investing activities			(3,017,070)		(9,711)
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(3,748,011)		(736,796)
Cash and cash equivalents at beginning of year			5,599,147		6,335,943
Cash and cash equivalents at end of year			1,851,136		5,599,147

1 Accounting policies

Charity information

Society of Genealogists is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 2, 40 Wharf Road, London, N1 7GS, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Society's governing document, the Companies Act 2006 and "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)". The Society is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Society. 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.

Basis of Consolidation

These accounts are for Society of Genealogists and do not include the results of its subsidiary Society of Genealogists Enterprises Limited. on the basis that the subsidiary entity has not traded during the year and is to be formally wound up after the year end.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Society 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.

Designated Funds are unrestricted funds which have been set aside by the Trustees for particular purposes.

Restricted funds are subject to specific conditions by donors 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.

1.4 Income

Income is recognised in the Statement of Financial Activities once the charity has entitlement to receipt and the amount can be measured with reasonable certainty. Income is deferred only when charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Donations are accounted for gross when receivable, so long as they are capable of financial measurement, recognises legacies when they have been informed they are to be in receipt of a legacy. This represents a change in accounting policy, as in previous years legacies were only recognised when there was adequate certainty and reliability of their value and could be accurately measured.

Grants receivable are recognised when there is reasonable assurance of their receipt, whether capital or revenue in nature. Grants are recognised on an accruals basis.

Membership income represents subscriptions for membership of the charity and is recognised in the period to which it relates.

Event income represents sponsorship and entrance fees for events and is recognised in the accounts when the event takes place.

1 Accounting policies **(Continued)**

Genealogy income represents sum paid for specific genealogical consultation.

Bookshop, magazine and publications income represents income from sales of genealogy books and the Society of Genealogists' magazine and is recognised on the day the sale takes place.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office and governance costs which support membership, library, event, genealogy and bookshop and publication activities. These costs have been allocated and apportioned to the various charitable activates. A percentage basis has been used to apportion the support costs to the charitable activities. Staff support costs are by time allocation and all other support costs are by space allocation.

1.6 Tangible fixed assets

Tangible fixed assets other than books and manuscripts are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, for items over £250. No depreciation is provided on freehold land or on books, manuscripts, and typescripts, since it is the Society's practice to maintain these in a continual state of sound repair and any depreciation involved would not be material. Provision will be made should any permanent diminution in the value of these documents occur. The Charity has chosen to take advantage of the transitional relief available on adoption of FRS102-1A and have elected to include the land and building at its valuation which is its deemed cost for the purposes of these accounts. The rates currently used are as follows:

Leasehold land and buildings	2% straight line per annum Where residual value exceeds cost there will be no depreciation
Fixtures, fittings & computer equipment	20% on books value per annum
Library	50% straight line per annum
Microfilm	10% on book value per annum

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 Fixed asset investments

The investment in the subsidiary is stated at cost less provision for any diminution in value.

1.8 Impairment of fixed assets

At each reporting end date, the Society 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).

1.9 Stocks

Stocks of publications and other items for sale are stated at the lower of cost and net realisable value, after providing for slow moving items.

1 Accounting policies **(Continued)**

1.10 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.

1.11 Financial instruments

The Society 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 Society's balance sheet when the Society 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.

Debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts due.

1.12 Taxation

No provision has been made for corporation tax or deferred tax as the charity is a registered charity and is therefore exempt.

1.13 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

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.

1.14 Retirement benefits

The charity operates a defined contribution scheme. The pension costs charged to the SOFA represent the amount of the contributions payable to the scheme in respect of the accounting period.

1.15 Foreign exchange

Transactions denominated in foreign currencies are recorded at the rate ruling at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. All differences are included in net outgoing resources.

1.16 Irrecoverable VAT

Irrecoverable VAT is included in Resources Expended within administration costs.

2 Critical accounting estimates and judgements

In the application of the Society's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Valuation of the library

The valuation of the books which are included within fixed assets is a material figure in the accounts and is based primarily on the historical cost value that the Society paid a number of years ago. Given that the majority of these items are not available to be purchased on the open market, it has been estimated that their value has not fluctuated since the original cost incurred by the Society. For insurance purposes the library is valued at £2,937,887.

3 Donations and legacies

	Unrestricted funds general 2022 £	**Restricted funds 2022 £**	**Total 2022 £**	Total 2021 £
Donations and grants	95,467	-	95,467	106,775
Legacies receivable	778,100	720,000	1,498,100	1,862,000
	873,567	720,000	1,593,567	1,968,775

4 Charitable activity income

	Membership income 2022 £	Library income 2022 £	Event income 2022 £	Genealogy income 2022 £	Bookshop and publications 2022 £	Total 2022 £	Total 2021 £
Income from charitable activities	327,964	52,947	79,469	228	15,453	476,061	488,907
Analysis by fund							
Unrestricted funds - general	327,964	7,947	79,469	228	15,453	431,061	475,856
Restricted funds	-	45,000	-	-	-	45,000	13,051
	327,964	52,947	79,469	228	15,453	476,061	488,907

For the year ended 31 December 2021

	Membership income £	Library income £	Event income £	Genealogy income £	Bookshop and publications £	Total 2021 £
Income from charitable activities	345,324	14,515	112,737	193	16,138	488,907
Analysis by fund						
Unrestricted funds - general	345,324	1,464	112,737	193	16,138	475,856
Restricted funds	-	13,051	-	-	-	13,051
	345,324	14,515	112,737	193	16,138	488,907

5 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	11,176	836

6 Other income

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Royalties	159	29,570
Other income	42,440	2,166
	42,599	31,736

7 Raising funds

	Total 2022 £	Unrestricted funds general 2021 £
Fundraising and publicity		
Other fundraising costs	-	4,068
	-	4,068

8 Charitable activities expenditure

	Membership expenditure 2022 £	Library expenditure 2022 £	Event expenditure 2022 £	Genealogy expenditure 2022 £	Bookshop & publications expenditure 2022 £	Transformation costs 2022 £	Total 2022 £	Total 2021 £
Staff costs	42,223	245,537	31,198	91,108	48,763	-	458,829	381,467
Direct other costs	60,596	267,006	45,217	-	4,014	170,865	547,698	865,342
	102,819	512,543	76,415	91,108	52,777	170,865	1,006,527	1,246,809
Share of support costs (see note 9)	33,560	281,618	1,680	-	1,137	-	317,995	513,104
Share of governance costs (see note 9)	-	68,702	-	-	-	-	68,702	21,166
	136,379	862,863	78,095	91,108	53,914	170,865	1,393,224	1,781,079
Analysis by fund								
Unrestricted funds - general	136,379	388,368	78,095	91,108	53,914	-	747,864	1,284,348
Unrestricted funds - designated	-	398,509	-	-	-	170,865	569,374	492,094
Restricted funds	-	75,986	-	-	-	-	75,986	4,637
	136,379	862,863	78,095	91,108	53,914	170,865	1,393,224	1,781,079

8 Charitable activities expenditure **(Continued)**

For the year ended 31 December 2021

	Membership expenditure £	Library expenditure £	Event expenditure £	Genealogy expenditure £	Bookshop & publications expenditure £	Transformation costs £	Total 2021 £
Staff costs	53,406	209,807	64,849	-	53,405	-	381,467
Direct other costs	47,828	221,344	63,277	22,541	53,248	457,104	865,342
	101,234	431,151	128,126	22,541	106,653	457,104	1,246,809
Share of support costs (see note 9)	386,881	56,441	13,341	-	56,441	-	513,104
Share of governance costs (see note 9)	8,255	5,080	5,503	-	2,328	-	21,166
	496,370	492,672	146,970	22,541	165,422	457,104	1,781,079
Analysis by fund							
Unrestricted funds - general	496,370	453,045	146,970	22,541	165,422	-	1,284,348
Unrestricted funds - designated	-	34,990	-	-	-	457,104	492,094
Restricted funds	-	4,637	-	-	-	-	4,637
	496,370	492,672	146,970	22,541	165,422	457,104	1,781,079

9 Support costs

	Support costs	**Governance costs**	**2022**	Support costs	Governance costs	2021
	£	**£**	**£**	£	£	£
Staff costs	30,061	-	30,061	27,915	-	27,915
Depreciation	783	-	783	22,388	-	22,388
Staff costs	18,283	-	18,283	50	-	50
Irrecoverable vat	5,152	-	5,152	108,193	-	108,193
Premises costs	253,988	-	253,988	341,802	-	341,802
Administration costs	9,728	-	9,728	12,756	-	12,756
Audit fees	-	10,263	10,263	-	10,750	10,750
Accountancy	-	8,510	8,510	-	-	-
Legal and professional	-	49,929	49,929	-	4,223	4,223
Other costs	-	-	-	-	6,193	6,193
	317,995	68,702	386,697	513,104	21,166	534,270

All support costs for 2021 and 2022 have been charged to unrestricted funds.

10 Net movement in funds

	2022	**2021**
	£	**£**
Net movement in funds is stated after charging/(crediting)		
Fees payable to the company's auditor for the audit of the company's financial statements	10,263	10,750
Depreciation of owned tangible fixed assets	783	22,388

11 Trustees

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

Payments made to Trustees for other services are shown in note 23.

12 Employees

The average monthly number of employees during the year was:

	2022	**2021**
	Number	**Number**
Direct charitable activities	15	15
Governance	1	1
Total	16	16

12 Employees (Continued)

Employment costs	2022	2021
	£	£
Wages and salaries	417,734	367,170
Social security costs	48,502	26,724
Other pension costs	22,654	15,488
	488,890	409,382

Remuneration paid to key management during the year was £203,744 (2021: £122,244).

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2022	2021
	Number	Number
70,000 - 80,000	1	1

13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

14 Tangible fixed assets

	Leasehold land and buildings	Fixtures, furniture, fittings and computer equipment	Library	Microfilm	Total
	£	£	£	£	£
Cost					
At 1 January 2022	-	619,927	229,853	159,405	1,009,185
Additions	3,042,165	914	1,730	-	3,044,809
Disposals	-	(4,531)	-	-	(4,531)
At 31 December 2022	3,042,165	616,310	231,583	159,405	4,049,463
Depreciation and impairment					
At 1 January 2022	-	623,364	-	158,805	782,169
Depreciation charged in the year	-	183	-	600	783
Eliminated in respect of disposals	-	(7,968)	-	-	(7,968)
At 31 December 2022	-	615,579	-	159,405	774,984
Carrying amount					
At 31 December 2022	3,042,165	731	231,583	-	3,274,479
At 31 December 2021	-	(3,437)	229,853	600	227,016

14 Tangible fixed assets **(Continued)**

The valuation of books, manuscripts and typescripts is a 1952 professional valuation amounting to £8,195. Additions since then have been included at cost. The insured value of books, manuscripts, typescripts, microform, plant and machinery, fixtures and fittings is £3,036,947 (2021: £2,991,210).

The majority of fixed assets of the Society are used for direct charitable activities. The assets used for non-charitable activities are of immaterial values and therefore have not been disclosed separately in the financial statements,

15 Fixed asset investments

	Investment in subsidiary
Cost or valuation	
At 1 January 2022	20,000
Disposals	(20,000)
At 31 December 2022	-
Carrying amount	
At 31 December 2022	-
At 31 December 2021	20,000

15 Fixed asset investments (Continued)

Other investments comprise:	Notes	2022 £	2021 £
Investments in subsidiaries		-	20,000

16 Stocks

	2022 £	2021 £
Finished goods and goods for resale	10,639	12,453

17 Debtors

Amounts falling due within one year:	2022 £	2021 £
Trade debtors	10,507	6,262
Amounts owed by subsidiary undertakings	-	7,465
Other debtors	3,285,721	1,897,683
Prepayments and accrued income	22,198	15,223
	3,318,426	1,926,633

18 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Other taxation and social security		2,948	3,557
Deferred income		83,298	72,874
Trade creditors		38,958	144,118
Other creditors		944	9,406
Accruals and deferred income		107,146	64,087
		233,294	294,042

19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds			Movement in funds		
	Balance at 1 January 2021	Incoming resources	Resources expended	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 31 December 2022
	£	£	£	£	£	£	£
Fellows fund	226	-	-	226	-	-	226
Library fund	31,212	461	-	31,673	720,000	(173)	751,500
Binding fund	1,372	90	-	1,462	-	-	1,462
Transformation fund	22,950	-	-	22,950	-	(22,950)	-
Pedigree Rolls - Art Fund	-	12,500	(4,637)	7,863	45,000	(52,863)	-
	55,760	13,051	(4,637)	64,174	765,000	(75,986)	753,188

The Fellows fund is to be used by the Fellows for any purpose deemed appropriate.

The Library fund are to be used specifically for library purchases. The transfer to unrestricted funds represents capital expenditure incurred in the year.

The Binding fund are to be used towards the cost of binding records.

The Transformation fund (formally the IT Systems Funds) are to be used towards online data software.

Art Fund awarded the Society a £50,000 Reimagine Grant for the development of our flagship digital pedigree rolls project, launched as TreeSearch™ at Rootstech 2022.

20 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes:

	Balance at 1 January 2021	Resources expended	Transfers	Balance at 1 January 2022	Resources expended	Transfers	Balance at 31 December 2022
	£	£	£	£	£	£	£
Library Fund (Books, Manuscripts, Microform)	230,742	(34,990)	-	195,752	(177,339)	-	18,413
Transformation project	1,350,000	(457,104)	(303,896)	589,000	(333,055)	(255,945)	-
Relocation fund	4,000,000	-	300,000	4,300,000	(59,406)	(4,240,594)	-
Land and Buildings	-	-	-	-	-	3,841,739	3,841,739
	5,580,742	(492,094)	(3,896)	5,084,752	(569,800)	(654,800)	3,860,152

The Library fund represents the funds of the charity that are to be used to add to the holdings of the library. During the year, the total direct costs of the library fund were £177,339.

The land and buildings fund represents the funds of the charity that are tied up in the land and the buildings that the charity operates out of.

The Transformation fund represents monies set aside from the sale of the property to be used in the multi-part transformation of the system and services of the Society. During the year, the total direct costs of the transformation were £333,055. The Transformation project was completed and signed off in November 2022. This designated fund was then closed and the remaining balance of £255,945 has been transferred to general unrestricted funds.

The relocation fund represents monies set aside to acquire a new property and related moving costs. During the year, the total direct costs were £59,406 which was made up of relocation and physical move costs.

21 Analysis of net assets between funds

	Unrestricted funds 2022 £	**Designated funds 2022 £**	**Restricted funds 2022 £**	**Total 2022 £**
Fund balances at 31 December 2022 are represented by:				
Tangible assets	232,314	3,042,165	-	3,274,479
Current assets/(liabilities)	3,375,306	818,413	753,188	4,946,907
	3,607,620	3,860,578	753,188	8,221,386

	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2021 are represented by:				
Tangible assets	-	227,016	-	227,016
Investments	20,000	-	-	20,000
Current assets/(liabilities)	2,322,281	4,857,736	64,174	7,244,191
	2,342,281	5,084,752	64,174	7,491,207

22 Operating lease commitments

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

	2022 £	**2021 £**
Within one year	10,211	35,096
Between two and five years	-	17,548
	10,211	52,644

23 Related party transactions

Prior permission by the Charity Commission has been given for Trustees to receive lecture fees and any author royalties. In 2022, payments amounted to £436 (2021 - £1,291) made to 1 Trustee (2021 - 2).

During the year, there was a transfer made between the charity and its trading subsidiary. The amount owed to the subsidiary by its charity was £Nil as at 31 December 2022 (2021 owed by the subsidiary: £7,465).

24 Status of the Society

The Society is a company limited by guarantee and does not have a share capital. The liability of members is limited to £2 each.

25	**Cash generated from operations**	**2022**	**2021**
		£	**£**
	Surplus for the year	730,179	705,107
	Adjustments for:		
	Investment income recognised in statement of financial activities	(11,176)	(836)
	Depreciation and impairment of tangible fixed assets	783	22,388
	Movements in working capital:		
	Decrease in stocks	1,814	4,045
	(Increase) in debtors	(1,391,793)	(1,595,513)
	(Decrease)/increase in creditors	(71,172)	155,255
	Increase/(decrease) in deferred income	10,424	(17,531)
	Cash absorbed by operations	(730,941)	(727,085)

26 Analysis of changes in net funds

The Society had no debt during the year.

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Company no. 115703.
Registered charity no. 233701.