

# The Somerset and Dorset Family History Society

ANNUAL REPORT AND FINANCIAL STATEMENTS

for the year ended  
31 December 2022

# The Somerset and Dorset Family History Society

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For the year ended 31 December 2022

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# The Somerset and Dorset Family History Society

## LEGAL AND ADMINISTRATIVE DETAILS

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### TRUSTEES

Mr E A Udall  
Mrs R M Pettet  
Mr D Brown  
Mrs J J McGowan  
Mr J D Brooking  
Mrs S C Wilson  
Mrs L Lyon  
Mr J Tanner  
Mrs J M Sharp  
Mr P D Radford  
Mr C A Hall  
Mr I T Gould  
Mr M Pitfield  
Mr S Wilkinson

### SOCIETY OFFICE

Broadway House  
Peter Street  
Yeovil  
BA20 1PN

### REGISTERED CHARITY NUMBER

1010351

### INDEPENDENT EXAMINER

Malvern Carvell  
21 Higher Kingston  
Yeovil  
Somerset  
BA21 4AS

### BANKERS

Barclays Bank Plc  
46 North Street  
Taunton  
TA1 1LZ

COIF Charity Deposit Funds  
CCLA Investment Management Limited  
80 Cheapside  
London  
EC2V 6DZ

# The Somerset and Dorset Family History Society

## OBJECTS OF THE SOCIETY

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The Society was created by deed dated 28 September 1991 and is entered in the Central Register of Charities (registration number 1010351). The Society adopted a revised constitution on 6 July 2002 amended on 24 September 2011 and 19 September 2015.

The objects of the Society are:

1. To advance the education of the public in the study of family history, genealogy and heraldry with particular reference to Somerset and Dorset.
2. To promote the preservation, security, accessibility and publication of archival material.

# The Somerset and Dorset Family History Society

## TRUSTEES ANNUAL REPORT

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The trustees submit their report and the financial statements of the Somerset and Dorset Family History Society for the year ended 31 December 2022.

### LEGAL AND ADMINISTRATIVE INFORMATION

The Charity's legal and administrative details are as shown on page 1.

The objects of the Charity are as detailed on page 2.

There have been no material changes since the last report in the policies adopted by the charity in order to further its objects.

### MANAGEMENT AND GOVERNANCE ARRANGEMENTS

From 6 July 2002 the society has adopted a revised constitution, amended on 24 September 2011 and 19 September 2015. Under the constitution the society is administered by an Executive committee, comprising the Chairman, Secretary, Treasurer, two Vice Chairmen and representatives of the regional groups and nominated representatives of authorised sub-committees. The Society operates a number of sub-committees to handle various specific aspects of running the society. All important decisions are then ratified by the Executive Committee.

In setting objectives and in planning the activities of the society, the Trustees have given careful consideration to the Charities Commission's general guidance on public benefit.

The following Trustees have held office since 1 January 2022:

Mr E A Udall  
Mrs R M Pettet  
Mr D Brown  
Mrs J J McGowan  
Mr J D Brooking  
Mrs S C Wilson  
Mrs C Hawkins  
Mrs L Lyon  
Mr J Tanner  
Mrs J M Sharp  
Mr P D Radford  
Mr C A Hall  
Mr J Damon  
Mr I T Gould

### ACHIEVEMENTS AND PERFORMANCE OF THE SOCIETY AND FUTURE PLANS

The Society has no paid employees and is run entirely by volunteers from among its members. The Society's Research Centre fully reopened in October 2021 following the Covid-19 pandemic, and visitor number were initially low, though they picked up throughout the year. Requests for research continued to come in and, although their volume remained low, many of them involved more in-depth research than previously. Most meetings of the Society's Trustees continued to be held using internet connection, but the Society's regional groups within the two counties have now reverted to face-to-face meetings. The new initiative to encourage "out of counties" groups has proved quite successful with new groups both in the UK and overseas now conducting online meetings. In 2021, the Society began negotiations to expand into the ground floor of Broadway House; this should allow us to offer improved access and greater visibility, leading, it is hoped to increased membership.

# The Somerset and Dorset Family History Society

## TRUSTEES ANNUAL REPORT

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The Society continues to publish its quarterly journal “The Greenwood Tree”.

Improvements and updates to the Society’s website continued during 2022, under the guidance of Webmaster Chris Hall. The online shop initiated during 2016 has continued to prove to be very popular with members, increasing publications’ sales and giving more options for the payment of subscriptions. Members can also book events, make donations and pay Research Fees securely through the shop. The Society maintains its use of social media with a Twitter account, a Facebook Page and a very active Facebook Group.

Volunteers continue to work on Projects that will be useful to researchers. Data continues to be placed online. The Photographic Database is growing rapidly with its collection of images of people and places associated with both Counties.

### FINANCIAL REVIEW INVESTMENT POLICY AND RESERVES

Income for the year amounted to £65,597 (2021 - £67,164) of which £43,468 (2021 - £27,535) came from subscriptions (see accounting policies for change in when subscriptions are recognised), £6,218 (2021 - £6,249) from services offered by the society and £6,414 (2021- £26,812) from bequests and donations. The charity incurred total expenditure of £44,812 (2021 - £44,346) giving a net increase in funds of £20,785 (2021 - £22,818).

A revaluation of the library was undertaken in 2014 to establish the veracity of the value of its contents as shown in the accounts. Using statistical sampling and validation, an internal valuation was undertaken in December 2014, which revealed that the contents were worth approximately £54,000. After due deliberation the Executive Committee decided to restrict the increase in value of the library stock to £6,500 in the Accounts, thus showing the asset as half its apparent value. A review was carried out as at 31 December 2017 at the time of the move to Yeovil and it was decided that an impairment to this valuation in 2017 of £3,000 should be made. The library is therefore currently valued at £24,000.

The Trustees have the power to invest the money of the charity not immediately required for its purposes in such investments or property as they think fit. Currently cash reserves are required to meet the day to day needs of the charity and therefore any cash not required for immediate use is held in Charity fund deposit accounts, which give immediate access to these funds.

The trustees aim to hold sufficient reserves to meet six months operating activity of the charity. As at 31 December 2022 balances held at the bank and on deposit totalled £153,311 of which £67,886 is restricted or has currently been designated for non-general purposes, including a contingency fund of £42,000. The society therefore holds £85,425 in general funds, which covers in excess of one year’s operating activities at current levels.

The Trustees have continued to implement the strict budgetary controls adopted in 2014 and this has enabled the Society to generate a further surplus this year.

E A Udall

Trustee

Date: 10 March 2023

# The Somerset and Dorset Family History Society

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

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Charity law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the Charity's state of affairs at the end of the financial year and of its income and expenditure for that year.

In preparing those financial statements, the trustees are required to:

- a) Select suitable accounting policies and then apply them consistently;
- b) Make judgements and estimates that are reasonable and prudent;
- c) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, Accounting regulations and SORP. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE SOMERSET AND DORSET FAMILY HISTORY SOCIETY

I report on the accounts of the Society for the year ended 31 December 2022, which are set out on pages 7 to 15.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

examine the accounts under section 145 of the 2011 Act;

to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect the requirements: to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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

MALVERN CARVELL

21 Higher Kingston  
Yeovil  
Somerset  
BA21 4AS

Date: 10 March 2023



# The Somerset and Dorset Family History Society

## STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 December 2022

	Notes	Unrestricted General Funds	Restricted and designated Funds	Total 2022	Total 2021
		£	£	£	£
<b>INCOMING RESOURCES</b>					
Incoming resources from generated funds					
Subscriptions		43,468	-	43,468	27,535
GiftAid on subscriptions		3,058	-	3,058	2,243
Society services		6,218	-	6,218	6,249
Legacies and donations	9	6,414	-	6,414	26,812
Miscellaneous services		479	-	479	173
Investment income		930	-	930	12
Books and publications		5,030	-	5,030	4,140
Transfer to income		-	-	-	-
<b>TOTAL INCOMING RESOURCES</b>		<b>65,597</b>	<b>-</b>	<b>65,597</b>	<b>67,164</b>
<b>RESOURCES EXPENDED</b>					
Charitable expenditure					
Greenwood Tree costs	3	16,719	-	16,719	16,558
Books and publications	3	2,448	-	2,448	866
Society services and projects	3	1,362	-	1,362	765
Group funding	3	400	-	400	864
Administrative expenses and depreciation (including Governance costs)	3 & 4	23,883	-	23,883	25,293
<b>TOTAL RESOURCES EXPENDED</b>	<b>3 &amp; 4</b>	<b>44,812</b>	<b>-</b>	<b>44,812</b>	<b>44,346</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>20,785</b>	<b>-</b>	<b>20,785</b>	<b>22,818</b>
Transfer between funds		367	(367)	-	-
Fund balances at 1 January 2022		98,865	68,253	167,118	144,300
<b>FUND BALANCES AT 31 DECEMBER 2022</b>		<b>120,017</b>	<b>67,886</b>	<b>187,903</b>	<b>167,118</b>

The Statement of Financial Activities has been prepared on the basis that all operations are continuing operations.

All gains and losses have been dealt with in the above statement.

The notes on pages 11 to 15 form part of these accounts.

# The Somerset and Dorset Family History Society

## BALANCE SHEET

31 December 2022

	<i>Notes</i>	Unrestricted General Funds £	Restricted and designated Funds £	Total 2022 £	Total 2021 £
<b>FIXED ASSETS</b>					
Tangible assets	5	24,000	-	24,000	24,617
<b>CURRENT ASSETS</b>					
Stocks	6	8,556	-	8,556	9,378
Debtors	7	3,009	-	3,009	5,381
Cash at bank and in hand		85,425	67,886	153,311	143,740
		96,990	67,886	164,876	158,499
<b>CREDITORS: Amounts falling due within one year</b>	8	973	-	973	15,998
<b>NET CURRENT ASSETS</b>		96,017	67,886	163,903	142,501
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		120,017	67,886	187,903	167,118
<b>ACCUMULATED FUNDS</b>					
General funds		120,017	-	120,017	98,865
Designated funds	9	-	67,886	67,886	67,886
Restricted fund		-	-	-	367
	10	120,017	67,886	187,903	167,118

The financial statements on pages 7 to 15 were approved by the Trustees for issue on 10 March 2023 and signed on their behalf by:

R M Pettet

Trustee

E A Udall

Trustee

The notes on pages 11 to 15 form part of these accounts.

# The Somerset and Dorset Family History Society

## ACCOUNTING POLICIES

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### BASIS OF ACCOUNTING

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The following accounting policies have been applied consistently in dealing with items which are considered material to the financial statements.

### INCOME RECOGNITION

Income is recognised in the period in which it falls due. Until 2021 Subscriptions were accounted for in the period they are due. For the 2022 accounts there has been a change in policy and subscriptions are now recognised in the period in which they are received. As a result the full amount of any three year subscriptions paid in 2022, totalling approximately £20,000, have been brought into this year. This represents an acceleration of income of approximately £13,500. In addition the unexpired amount of any 2021 subscriptions, totalling approximately £4,000 have also been brought into this year. The surplus for the year has therefore been increased by approximately £17,500.

### TANGIBLE FIXED ASSETS

Fixed assets are stated at historical cost less depreciation. Depreciation is provided on all tangible fixed assets at rates calculated to write each asset down to its estimated residual value over its expected useful life, as follows:-

Plant and equipment	25% reducing balance
Computer equipment	20% per annum

Microfiche for society services and projects is written off in the year of acquisition.

### STOCKS AND WORK IN PROGRESS

Stocks of books are valued on a conservative basis. This prudent approach is necessary because of the specialised nature of the publication and the uncertainty of the future demand. Income from the sale of books is recognised as it is received.

### UNRESTRICTED FUNDS

All the funds of the charity are unrestricted but they are allocated to the following funds:

#### General fund

The use of this fund has not been restricted to any particular purpose by the donors or their representatives.

Support costs have been differentiated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory examiner's and legal fees together with an apportionment of overhead and support costs relating to trustee Board and sub Committee meetings.

#### Designated funds

Designated funds are those which have been allocated by the charity for a particular purpose. The funds have been set up to provide charitable giving agreed by the Board of Trustees to be donated at a future date.

# The Somerset and Dorset Family History Society

## ACCOUNTING POLICIES

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### RESTRICTED FUNDS

Restricted funds are those which are required to be used for specific purposes as set out by the donors. These funds are not available for the general use of the charity.

### OPERATING LEASES

Annual rentals under operating leases are charged to profit and loss on a straight-line basis over the lease term.

# The Somerset and Dorset Family History Society

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

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1	NET INCOME FOR THE YEAR	2022	2021
		£	£
	Net income is stated after charging:		
	Independent Examiner's remuneration – examination	375	375
	Independent Examiner's remuneration – other services	375	375
	Depreciation and amounts written off fixed assets	617	438
	Impairment of Library assets	-	-
		<u>          </u>	<u>          </u>
2	TAXATION	2022	2021
		£	£
	Tax recovered on Gift Aid	3,058	2,243
		<u>          </u>	<u>          </u>
3	CHARITABLE EXPENDITURE	2022	2021
		£	£
	<i>General fund</i>		
	Greenwood Tree	16,719	16,558
	Books and publications	2,448	866
	Society services	1,362	765
	Group funds	400	864
	Postage and telephone	486	1,247
	Stationery, printing and computer supplies	1,794	1,494
	Insurance	747	764
	Subscriptions and website management	2,578	1,037
	Accountancy and legal costs	750	375
	Credit card charges	6	-
	Yeovil Headquarters	12,481	11,843
	Small equipment purchases	3,138	-
	Copyright advice	-	690
	Depreciation and amounts written off	617	438
	Impairment of library collection	-	-
		<u>          </u>	<u>          </u>
		43,526	36,941
		<u>          </u>	<u>          </u>
	<i>Restricted and designated funds</i>		
	Yeovil relocation costs (see note 9)	-	-
	Computer upgrade costs	-	5,480
		<u>          </u>	<u>          </u>
		-	5,480
		<u>          </u>	<u>          </u>

# The Somerset and Dorset Family History Society

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

4	GOVERNANCE COSTS		2022		2021		
					£		
	<i>General fund</i>						
	Independent examiner's costs		750		375		
	Conference, AGM and room hire		536		1,550		
			<u>1,286</u>		<u>1,925</u>		
	<i>Restricted and designated funds</i>		<u>-</u>		<u>-</u>		
			<u>-</u>		<u>-</u>		
5	TANGIBLE FIXED ASSETS						
		Books and journals £	Office equipment £	Fixtures & fittings £	Computers & printers £	Other equipment £	Total £
	COST OR VALUATION:						
	1 January 2022	27,000	1,742	6,797	13,056	4,595	53,190
	Additions	-	-	-	-	-	-
		<u>27,000</u>	<u>1,742</u>	<u>6,797</u>	<u>13,056</u>	<u>4,595</u>	<u>53,190</u>
	31 December 2022	27,000	1,742	6,797	13,056	4,595	53,190
		<u>27,000</u>	<u>1,742</u>	<u>6,797</u>	<u>13,056</u>	<u>4,595</u>	<u>53,190</u>
	DEPRECIATION:						
	1 January 2022	3,000	1,582	6,797	12,599	4,595	28,573
	Charge in the year	-	160	-	457	-	617
		<u>3,000</u>	<u>1,742</u>	<u>6,797</u>	<u>13,056</u>	<u>4,595</u>	<u>29,190</u>
	31 December 2022	3,000	1,742	6,797	13,056	4,595	29,190
		<u>3,000</u>	<u>1,742</u>	<u>6,797</u>	<u>13,056</u>	<u>4,595</u>	<u>29,190</u>
	NET BOOK VALUE:						
	31 December 2022	24,000	-	-	-	-	24,000
		<u>24,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,000</u>
	31 December 2021	24,000	160	-	457	-	24,617
		<u>24,000</u>	<u>160</u>	<u>-</u>	<u>457</u>	<u>-</u>	<u>24,617</u>

# The Somerset and Dorset Family History Society

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

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6	STOCKS AND WORK IN PROGRESS	2022 £	2021 £
	Books	3,556	4,378
	Publications	5,000	5,000
		<hr/>	<hr/>
		8,556	9,378
		<hr/> <hr/>	<hr/> <hr/>
7	DEBTORS	2022 £	2021 £
	Due within one year:		
	Sundry debtors	3,009	4,865
	Prepayments	-	516
		<hr/>	<hr/>
		3,009	5,183
		<hr/> <hr/>	<hr/> <hr/>
8	CREDITORS: Amounts falling due within one year	2022 £	2021 £
	Deferred income (see accounting policies)	-	15,686
	Sundry creditors	973	312
		<hr/>	<hr/>
		973	15,998
		<hr/> <hr/>	<hr/> <hr/>

# The Somerset and Dorset Family History Society

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

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### 9 DESIGNATED AND RESTRICTED FUNDS

#### *Designated funds*

The charity holds the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes

	<i>1 January 2022</i>	<i>Utilised /Realised</i>	<i>Transfers between funds</i>	<i>31 December 2022</i>
David Chant bequest	-	-	-	-
Gillian Kerr bequest	-	-	-	-
Deidre Powell bequest	-	-	-	-
Diana Bradley bequest	-	-	-	-
Edward Baxter bequest	3,000	-	-	3,000
Barbara Vine bequest	22,886	-	-	22,886
Contingency fund	42,000	-	-	42,000
	<u>67,886</u>	<u>-</u>	<u>-</u>	<u>67,886</u>

The bequests reflect legacies received in 2009, 2010 and 2011, which were allocated to designated reserves pending a decision on what projects these monies are to be put towards. In 2021 four of the designated funds were used to upgrade computer equipment at a cost of £5,480. In addition two further bequests were received totalling £25,886.

In 2018 the society received £56,973 from online services. £48,925 of this was a one-off payment in respect of sales of databases and online collections. The trustees transferred £42,000 to a designated contingency fund. These funds are held on the COIF deposit account.

In December 2022 the Society received a legacy of £5,000 from the Estate of the late Sir Mervyn Tregonwell Medlycott, Bt F.S.G. No conditions were attached to this bequest and it has therefore been taken directly to general funds, where it will be applied towards the running of the society.

#### *Restricted funds*

The charity holds the following restricted funds which have been restricted to a specific use by the donor.

	<i>1 January 2022</i>	<i>Utilised /Realised</i>	<i>Transfers between funds</i>	<i>31 December 2022</i>
Bill Ridout Archive	218	-	(218)	-
Yeovil Fund	149	-	(149)	-
	<u>367</u>	<u>-</u>	<u>(367)</u>	<u>-</u>

#### Bill Ridout Archive

The purpose of the fund is to enable the charity to defray costs and expenses that are incurred in insuring access to both the paper archive and the computer archive formed by Bill Ridout both in preserving the archive and making it as widely available as practicable to the public at large.



# The Somerset and Dorset Family History Society

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

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### Yeovil Fund

At the end of 2017 the Society moved its Headquarters and Research Centre from Sherborne to Yeovil. A donation of £10,000 was received from an individual to help meet the costs of relocation. The costs incurred during the year totalled £nil (2021: £nil). The donor has requested that any unspent balance be used to make future additions to the library.

### 10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<i>Fixed Assets</i>	<i>Net current Assets</i>	<i>Total 2022</i>	<i>Total 2021</i>
	£	£	£	£
Unrestricted general fund	24,000	96,017	120,017	98,865
Designated funds	-	67,886	67,886	67,886
Restricted funds	-	-	-	367
	<u>24,000</u>	<u>163,903</u>	<u>187,903</u>	<u>167,118</u>

### 11 VOLUNTARY HELP

The charity is dependent upon the Trustees who administer the day to day running of the charity. For the purposes of these accounts no value has been attached to this or to any donations in kind.

During the year the trustees received no remuneration from the charity other than the reimbursement of incidental out of pocket expenses (2021 - £nil)

### 12 COMMITMENTS UNDER OPERATING LEASES

	2022	2021
	£	£
During the year the charity incurred the following costs under operating leases		
Land & buildings		
Expiring within one year	8,500	-
Expiring in the second to fifth year	-	8,500
	<u>8,500</u>	<u>8,500</u>

A new lease was taken out in December 2017 at an annual rent of £8,500. This lease is for six years with a review after three years. In late 2022 the Society began negotiations to take on the lease of enlarged premises and renew the current lease to align the dates. As at 31 Dec 2022 these negotiations had not been completed.