

**ABERDEEN & NORTH EAST SCOTLAND  
FAMILY HISTORY SOCIETY  
(A Scottish Charitable Incorporated Organisation)**

**158 – 164 King Street, Aberdeen, AB24 5BD**

**FINANCIAL STATEMENTS  
FOR  
31 DECEMBER 2025**

**Charity Number SC012478**

**Azets  
Chartered Accountants  
37 Albyn Place  
Aberdeen  
AB10 1JB**

**ABERDEEN & NORTH EAST SCOTLAND FAMILY HISTORY SOCIETY**  
**(A Scottish Charitable Incorporated Organisation)**

**ANNUAL REPORT**

**YEAR TO 31 DECEMBER 2025**

**Board of Trustees**

|                                |                                        |
|--------------------------------|----------------------------------------|
| Chairman                       | Bert Lawrie                            |
| Vice-Chairman                  | Elaine Petrie                          |
| Secretary                      | Ronald Leith                           |
| Financial Reporting/Membership | Sheila Symons                          |
| Ordinary Members               | John Corall (Resigned 17/05/2025)      |
|                                | Susan Freer                            |
|                                | Barbara Lamb                           |
|                                | Sheona MacDonald (Resigned 28/07/2025) |
|                                | Ivor Normand                           |
|                                | Helen Strachan                         |
|                                | Bob Strowger (Resigned 17/12/2025)     |

**Bankers**

Virgin Money  
62 Union Street  
Aberdeen  
AB10 1WD

**Independent Examiner**

Graeme Reid MA (Hons) CA  
Azets  
Chartered Accountants  
37 Albyn Place  
Aberdeen  
AB10 1JB

**ABERDEEN & NORTH EAST SCOTLAND FAMILY HISTORY SOCIETY**  
**(A Scottish Charitable Incorporated Organisation)**

**ANNUAL REPORT**

**YEAR TO 31 DECEMBER 2025**

**ORGANISATION PURPOSES AND OBJECTIVES**

The purposes of the Society are to promote and support genealogical studies and family-history education nationally and internationally with particular relevance to Aberdeen City and the North-East of Scotland.

**MANAGEMENT AND GOVERNANCE ARRANGEMENTS**

The organisation was established under its constitution and the management and governance of the organisation is undertaken by the Trustees who meet regularly. With effect from 2015, the Society changed its legal form to a Scottish Charitable Incorporated Organisation (SCIO). All assets and liabilities of the Society were transferred to the SCIO in 2015. Training for Trustees is ongoing throughout the year. Before a new Trustee is appointed, an initial briefing will be given in order to familiarise the prospective Trustee with the charity and how it functions.

**FINANCIAL INFORMATION AND FUTURE DEVELOPMENTS**

All funds are considered to be unrestricted. The net incoming resources for the year amounted to £18,426, which is after a surplus of £607 in respect of 100 Club. The 100 Club is a fundraising activity run by the organisation to generate additional funds. This is stated after all resources have been spent during the year on the purposes for which the organisation was established. The total funds at 31 December 2025 amounted to £438,309.

The Trustees intend to continue to provide for the organisation's purposes along existing lines.

**INVESTMENT POLICY**

Surplus funds are held for the short term in interest bearing bank accounts.

**RISK MANAGEMENT**

The Board of Trustees have assessed the major risks to which the organisation is exposed, in particular those relating to the operations and finances of the organisation, and are satisfied that systems are in place to mitigate the exposure to those risks.

**RESERVES POLICY**

The reserves at the end of the year totalled £438,309. This level is considered adequate to meet the ongoing requirements of the organisation.

**ABERDEEN & NORTH EAST SCOTLAND FAMILY HISTORY SOCIETY**  
(A Scottish Charitable Incorporated Organisation)

**ANNUAL REPORT**

**YEAR TO 31 DECEMBER 2025**

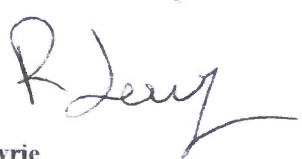
**RESPONSIBILITIES OF THE BOARD OF TRUSTEES**

Law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year which gives a true and fair view of the organisation's financial activities during the year and of its financial position at the end of the year. In preparing financial statements, giving a true and fair view, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the organisation will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the organisation and which enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 and the Statement of Recommended Practice for Charity Accounts 2005. They are also responsible for safeguarding the assets of the organisation and hence for taking reasonable steps for the prevention of fraud and other irregularities.

Approved by the Board of Trustees and signed on their behalf by:-

  
**Bert Lawrie**  
Chairman

Date: 16<sup>th</sup> April 2026

**INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF**

**ABERDEEN & NORTH EAST SCOTLAND FAMILY HISTORY SOCIETY**

**(A Scottish Charitable Incorporated Organisation)**

**YEAR TO 31 DECEMBER 2025**

I report on the Report and Accounts of the Organisation for the year ended 31 December 2025, which are set on pages 1 to 10.

**Respective Responsibilities of Examiner**

The Organisation's Trustees are responsible for the preparation of the Report and Accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Trustees consider that the requirements of Regulation 8 apply.

It is my responsibility to examine the Report and Accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of Independent Examiner's Statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the Organisation and a comparison of the report and accounts presented with those records. It also includes consideration of any unusual items or disclosures in the report and accounts, and seeks explanations from the Board of Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the report and accounts.

**Independent Examiner's Statement**

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations and
- to prepare report and accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

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



Signed: .....

Date: 21 April 2026

Name: Graeme Reid MA (Hons) CA

Address: Azets  
37 Albyn Place  
Aberdeen  
AB10 1JB

**ABERDEEN & NORTH EAST SCOTLAND FAMILY HISTORY SOCIETY**  
**(A Scottish Charitable Incorporated Organisation)**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 DECEMBER 2025**

|                                                 | Notes | Unrestricted Funds<br>General Fund<br>£ | 100 Club<br>£ | Total Funds<br>2025<br>£ | Total Funds<br>2024<br>£ |
|-------------------------------------------------|-------|-----------------------------------------|---------------|--------------------------|--------------------------|
| <b>INCOMING RESOURCES</b>                       |       |                                         |               |                          |                          |
| Incoming resources from generated funds -       |       |                                         |               |                          |                          |
| Voluntary income -                              |       |                                         |               |                          |                          |
| Covenants and gift aid                          |       | 6,859                                   | -             | 6,859                    | 7,815                    |
| Donations                                       |       | 3,967                                   | -             | 3,967                    | 3,728                    |
| Courses income                                  |       | -                                       | -             | -                        | -                        |
| Legacy income                                   |       | 11,000                                  | -             | 11,000                   | -                        |
| Annual fees                                     |       | -                                       | 1,125         | 1,125                    | 1,153                    |
| Investment income -                             |       |                                         |               |                          |                          |
| Interest received                               |       | 4,405                                   | -             | 4,405                    | 5,821                    |
| Incoming resources from charitable activities - |       |                                         |               |                          |                          |
| Subscriptions                                   | 2     | 48,791                                  | -             | 48,791                   | 51,861                   |
| Publication sales                               |       | 3,908                                   | -             | 3,908                    | 5,820                    |
| Research and queries                            |       | 1,561                                   | -             | 1,561                    | 1,839                    |
| Other incoming resources- Other income          |       | 2,054                                   | -             | 2,054                    | 6,623                    |
|                                                 |       | <u>£82,545</u>                          | <u>£1,125</u> | <u>£83,670</u>           | <u>£84,660</u>           |
| <b>RESOURCES EXPENDED</b>                       |       |                                         |               |                          |                          |
| Charitable activities                           | 3     |                                         |               |                          |                          |
| Direct charitable expenditure                   |       | 58,805                                  | 518           | 59,323                   | 62,738                   |
| Depreciation                                    |       | 5,314                                   | -             | 5,314                    | 6,031                    |
|                                                 |       | <u>£64,119</u>                          | <u>£518</u>   | <u>£64,637</u>           | <u>£68,769</u>           |
| Net (outgoing) / incoming resources             |       | 18,426                                  | 607           | 19,033                   | 15,891                   |
| Reconciliation of funds                         |       |                                         |               |                          |                          |
| Total funds brought forward                     |       | 410,905                                 | 8,371         | 419,276                  | 403,385                  |
| Total funds carried forward                     |       | <u>£429,331</u>                         | <u>£8,978</u> | <u>£438,309</u>          | <u>£419,276</u>          |

**ABERDEEN & NORTH EAST SCOTLAND FAMILY HISTORY SOCIETY**  
(A Scottish Charitable Incorporated Organisation)

**BALANCE SHEET**

**YEAR ENDED 31 DECEMBER 2025**

|                                                               | Notes   | 2025<br>£ | 2024<br>£ |
|---------------------------------------------------------------|---------|-----------|-----------|
| <b>FIXED ASSETS</b>                                           |         |           |           |
| Tangible fixed assets                                         | 4       | 79,390    | 80,689    |
| <b>CURRENT ASSETS</b>                                         |         |           |           |
| Stocks – Publications for resale                              | 3,187   | 2,616     |           |
| Debtors and prepayments                                       | 12,014  | 6,055     |           |
| Bank and cash                                                 | 380,524 | 368,514   |           |
|                                                               |         | -----     | -----     |
|                                                               |         | £395,725  | £377,185  |
|                                                               |         | -----     | -----     |
| <b>CREDITORS: AMOUNTS<br/>FALLING DUE WITHIN ONE<br/>YEAR</b> |         |           |           |
| Accruals and deferred income                                  | 36,806  | 38,598    |           |
|                                                               |         | -----     | -----     |
| <b>NET CURRENT ASSETS</b>                                     |         | 358,919   | 338,587   |
|                                                               |         | -----     | -----     |
|                                                               |         | £438,309  | £419,276  |
|                                                               |         | =====     | =====     |
| <b>UNRESTRICTED FUNDS</b>                                     |         |           |           |
| <b>General Funds</b>                                          |         |           |           |
| At start of year                                              |         | 410,905   | 395,604   |
| Net incoming resources for the year                           |         | 18,426    | 15,301    |
|                                                               |         | -----     | -----     |
|                                                               |         | 429,331   | 410,905   |
| <b>100 Club</b>                                               |         |           |           |
| At start of year                                              | 8,371   | 7,781     |           |
| Net incoming resources for the year                           | 607     | 590       |           |
|                                                               |         | -----     | -----     |
|                                                               |         | 8,978     | 8,371     |
|                                                               |         | -----     | -----     |
|                                                               | 5       | £438,309  | £419,276  |
|                                                               |         | =====     | =====     |

The accounts were approved by the Board of Trustees on ~~16 April 2026~~ and signed on their behalf by:

Bert Lawrie  
Chairman



**ABERDEEN & NORTH EAST SCOTLAND FAMILY HISTORY SOCIETY**  
**(A Scottish Charitable Incorporated Organisation)**

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2025**

**1. ACCOUNTING POLICIES**

In preparing the accounts the following accounting policies have been complied with:

The accounts have been prepared on the historic cost convention. The accounts are in accordance with applicable accounting standards, the Charities SORP 2005 (Accounting and Reporting by Charities) and the Charities and Trustee investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006.

Incoming resources and resources expended are included in the accounts on an accruals basis. Irrecoverable VAT is charged to the SOFA as incurred.

**Legacies**

Legacies are accounted for on the receipts basis.

**Expenditure**

Expenditure is accounted for on the accruals basis of accounting.

**Stock**

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

**Taxation**

The organisation is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

**Related party transactions**

None of the Trustees were paid any remuneration or expenses by the charity during the year (2024 none).

**Funds**

**Restricted Funds**

Restricted funds are subject to specific terms expendable in furtherance of the principal activity of the organisation.

**ABERDEEN & NORTH EAST SCOTLAND FAMILY HISTORY SOCIETY**  
**(A Scottish Charitable Incorporated Organisation)**

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2025**

**1. ACCOUNTING POLICIES (continued)**

**Unrestricted Funds**

Unrestricted funds are expendable at the discretion of management, in furtherance of the objectives.

**Tangible fixed assets and depreciation**

All fixed assets are recorded at cost. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Property – over 50 years straight line  
Equipment – over 4 years straight line  
Society Library – over 1 year straight line

**Foreign currency transactions**

Transactions denominated in foreign currencies are translated into sterling at the rates ruling at the date of the transactions.

**2. SUBSCRIPTIONS**

|                        | <b>2025</b> | <b>2024</b> |
|------------------------|-------------|-------------|
|                        | <b>No.</b>  | <b>No.</b>  |
| Ordinary               | 1,401       | 1,497       |
| Overseas               | 527         | 565         |
| Family                 | 183         | 203         |
| Life Membership        | 186         | 193         |
| Family Life Membership | 7           | 8           |
|                        | <hr/>       | <hr/>       |
|                        | 2,304       | 2,466       |
|                        | <hr/>       | <hr/>       |

**ABERDEEN & NORTH EAST SCOTLAND FAMILY HISTORY SOCIETY**  
**(A Scottish Charitable Incorporated Organisation)**

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2025**

**3. TOTAL RESOURCES EXPENDED – CHARITABLE ACTIVITIES**

**GENERAL FUND**

|                                      | Direct<br>Charitable<br>Expenditure<br>£ | Depn<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|--------------------------------------|------------------------------------------|-----------|--------------------|--------------------|
| Publication cost of sales            | 1,750                                    | -         | 1,750              | 2,069              |
| Stock value write off                | -                                        | -         | -                  | (2,000)            |
| Society journal                      | 13,822                                   | -         | 13,822             | 14,150             |
| Postages and journal distribution    | 7,581                                    | -         | 7,581              | 7,453              |
| Stationery and office supplies       | 1,501                                    | -         | 1,501              | 1,181              |
| Insurance, heat, light and telephone | 11,389                                   | -         | 11,389             | 11,680             |
| Rent                                 | 6,000                                    | -         | 6,000              | 6,000              |
| Rates                                | 3,160                                    | -         | 3,160              | 3,313              |
| Meeting expenses                     | 1,577                                    | -         | 1,577              | 1,912              |
| Conference and course expenses       | -                                        | -         | -                  | 29                 |
| Affiliation fees and subscriptions   | 2,852                                    | -         | 2,852              | 2,040              |
| Advertising                          | 36                                       | -         | 36                 | 28                 |
| Internet and IT expenses             | 1,115                                    | -         | 1,115              | 1,088              |
| Accountancy fee                      | 1,450                                    | -         | 1,450              | 1,400              |
| Bank and credit card charges         | 1,412                                    | -         | 1,412              | 1,501              |
| Sundry expenses                      | 4,219                                    | -         | 4,219              | 6,184              |
| Building and library repairs         | 941                                      | -         | 941                | 4,147              |
| Depreciation                         | -                                        | 5,314     | 5,314              | 6,031              |
|                                      | £58,805                                  | £5,314    | £64,119            | £68,206            |

**100 CLUB**

|            |      |     |      |      |
|------------|------|-----|------|------|
| Prizes etc | 518  | -   | 518  | 563  |
|            | £518 | £ - | £518 | £563 |

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**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2025**

**4. FIXED ASSETS**

|                              | Property<br>£ | Equipment<br>£ | Library<br>£ | TOTAL<br>£ |
|------------------------------|---------------|----------------|--------------|------------|
| <b><u>COST</u></b>           |               |                |              |            |
| At 1 January 2025            | 159,346       | 50,245         | 206,454      | 416,045    |
| Additions                    | -             | 3,832          | 183          | 4,015      |
| Transfer                     | -             | -              | -            | -          |
| Disposals                    | -             | -              | -            | -          |
|                              | -----         | -----          | -----        | -----      |
| At 31 December 2025          | £159,346      | £54,077        | £206,637     | £420,060   |
|                              | =====         | =====          | =====        | =====      |
| <b><u>DEPRECIATION</u></b>   |               |                |              |            |
| At 1 January 2025            | 80,962        | 47,940         | 206,454      | 335,356    |
| Charge for year              | 3,187         | 1,944          | 183          | 5,314      |
| Transfer                     | -             | -              | -            | -          |
| On disposals                 | -             | -              | -            | -          |
|                              | -----         | -----          | -----        | -----      |
| At 31 December 2025          | £84,149       | £49,884        | £206,637     | £340,670   |
|                              | =====         | =====          | =====        | =====      |
| <b><u>NET BOOK VALUE</u></b> |               |                |              |            |
| At 31 December 2025          | £75,197       | £4,193         | £ -          | £79,390    |
|                              | =====         | =====          | =====        | =====      |
| At 1 January 2025            | £78,384       | £2,305         | £ -          | £80,689    |
|                              | =====         | =====          | =====        | =====      |

**5. ANALYSIS OF FUND ASSETS AND LIABILITIES**

|                       | General<br>Fund<br>£ | 100 Club<br>£ | Total<br>£ |
|-----------------------|----------------------|---------------|------------|
| Tangible fixed assets | 79,390               | -             | 79,390     |
| Current assets        | 386,747              | 8,978         | 395,725    |
| Current liabilities   | (36,806)             | -             | (36,806)   |
|                       | -----                | -----         | -----      |
| Total                 | £429,331             | £8,978        | £438,309   |
|                       | =====                | =====         | =====      |

