

WILTSHIRE FAMILY HISTORY SOCIETY

England & Wales · Charity number 290284

Details

Status Registered

Legal form Other

Registered 1984-10-22

Register [View on the Charity Commission register](#)

Contact

Address Unit 3 Bath Road Business Centre
Bath Road
Devizes
Wiltshire
SN10 1XA

Phone 01380724379

Email admin@wiltshirefhs.co.uk

Website www.wiltshirefhs.co.uk

Activities

Objects: (A) TO PROMOTE AND ENCOURAGE THE PUBLIC STUDY OF BRITISH FAMILY HISTORY, GENEALOGY, HERALDRY AND LOCAL HISTORY WITH PARTICULAR REFERENCE TO WILTSHIRE. (B) TO PROMOTE THE PRESERVATION, SECURITY AND ACCESS ABILITY OF ARCHIVAL MATERIAL.

Activities: A. To promote and encourage the public study of family history, genealogy, heraldry and local history with particular reference to Wiltshire. B. To promote the preservation, security, accessibility of archival material.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** WILTSHIRE
- Swindon
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£38,683	£42,884	-	-
2024-03-31	£42,272	£45,228	-	-
2023-03-31	£38,682	£43,775	-	-
2022-03-31	£59,578	£42,501	-	-
2021-03-31	£42,451	£33,794	-	-

Trustees

Name	Role	Appointed
Florence Jane Syckelmoore		2021-09-18
Jennifer Mary Pope		2019-09-21
Jerry KING		2024-09-24
John Raymond Mills		2022-09-26
MICHAEL DAVID LANGTREE		2015-09-19
Mark Woodlands		2025-09-23
PERSIS WILTSHIRE		
Susan Frances Wight		2017-09-16
Susan Lewis		2025-04-24
William Robert Knightley		2018-09-15

WILTSHIRE FAMILY HISTORY SOCIETY

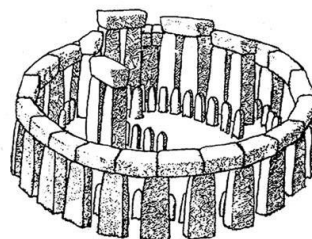
England & Wales - Charity number 290284

Accounts

**WILTSHIRE FAMILY HISTORY SOCIETY
CHARITY NUMBER 290284**

REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2024



WILTSHIRE FAMILY HISTORY SOCIETY

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER 290284 CHARITIES ACT 2011

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name Wiltshire Family History Society

Charity registration number 290284

 Unit 3
 Bath Road Business Centre
 Devizes
 Wiltshire
 SN10 1XA

THE TRUSTEES

The trustees who served the charity during the period were as follows:

Mr Bob Knightley
Mr Michael Langtree
Mr John Mills
Mrs Jenny Pope
Miss Jane Syckelmoore
Rev Graham Warmington
Mr David Weaver
Ms Sue Wight
Mrs Persis Wiltshire

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Society is an unincorporated association, administered in accordance with its Constitution and a member of the national Federation of Family History Societies (FFHS).

There has been no change to the revised Constitution which took effect on 15 September 2018. Like most other Family History Societies the COVID-19 pandemic in the early part of the 2020's has had a long term effect on the activities of the Society. The branches which previously had meetings twice a month reverted to monthly face to face meetings with additional meetings held virtually. The Virtual Branch has flourished and proved a useful addition for out of county and overseas members. The proposal to encourage the formation of regional overseas Virtual branches however did not reach fruition. Some of the branches have noticed considerably reduced attendances, and because of the lack of willing officers Chippenham Branch has ceased to operate as a separate entity.

OBJECTIVES AND ACTIVITIES

During the year the Society was involved in promoting the ideals and objectives contained in the Constitution. The objectives are:

1. To promote and encourage the public study of Family History, Genealogy, Heraldry, and Local History with particular reference to Wiltshire.
2. To promote the preservation, security and accessibility of archival material.

In furtherance of the above objectives but not further or otherwise the Society shall have a number of powers including:- To promote and to engage in educational activities including the issue of a regular journal and the publication and sale of other appropriate material.

The trustees believe that our activities of preserving, transcribing and publishing original source material in paper form, CD, as downloads, and online, for the benefit of everyone, are within the accepted interpretations of education. The quarterly journal, available to all members, both in paper form and online, contains many informative as well as interesting articles.

WILTSHIRE FAMILY HISTORY SOCIETY

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2024

Public benefit

We believe that our attendance at national family history events and in more normal years local shows, together with the publication of our own transcriptions in a variety of formats, which are available to the public, are a realistic interpretation of the Charity Commission's guidance on public benefit. All our branch meetings are open to the public without charge. Similarly the Open Saturdays at the Resource Centre, which returned after the pandemic, are open to the general public. The data transcribed by the Society over many years which has been placed on the Findmypast website is a further indication of public benefit.

Transcribing and Publications

Our small but dedicated group of transcribers continues its work at the Wiltshire & Swindon History Centre. We have been delighted to welcome – and welcome back – three transcribers to join the “team”. We have continued work on Manor Court records, Jurors Lists and Quarter Session Depositions as well as checking transcriptions of parish registers. During the year we have published the final Salisbury parish registers of baptisms and burials – St Edmunds and St Martins. The latter was dedicated to John Hurley in acknowledgment of his sterling work in undertaking transcription, leading and encouraging other transcribers and in publishing so many titles over the years. Our Chairman made a formal presentation of a print copy to him in March, shortly after publication.

Coach Trips

In 2023 we were not able to attract sufficient researchers to visit London Metropolitan Archives. Previously, people planning to take advantage of other venues – Society of Genealogists and the London Museum – had joined us. Both places were closed for relocation to new premises; so a future visit when they are both opened again may be more successful.

We did however attract a greater number for our trip to the St. Fagans National Museum. Whereas much of our research relies on paper records, the benefit of seeing how our ancestors lived and worked can lead to a greater appreciation of our own families' past.

Resource Centre

The Society's Resource Centre in Devizes is its focal point. It is usually active on one morning a week for administration, printing, and despatch of publications. It is also used regularly by committees, on one Saturday each month for hosting visiting researchers, and on occasion for ad hoc visits. About a half-dozen research queries arrive each month and are answered by a small team using a mixture of Society's Library and computers, working-at-home, and on occasion the County Archives. The Resource Centre's storage space is invaluable for holding the stock of sales publications and CDs etc, the supplies needed for sending them out, and the paraphernalia for open days. The Library's holdings continue to increase, more noticeably in recent years due to the collections of books and research paperwork being given to the Society when family historians, often elderly, no longer pursue the hobby. Each collection requires careful, often lengthy, sifting to ensure that appropriate material is retained or found a suitable home.

Presentation

The Society maintains an outreach presence by attending family history shows, whether arranged by other Societies, by a large corporate player, or by the Family History Federation. On these occasions, which are attended by a range of commercial and voluntary groups from the wider world of family history, visitors can meet our team, see our products, receive advice, and possibly become WFHS members. This year we attended five such shows in person and attended three virtual shows. Virtual shows include the same range of participants as real shows, but everyone – whether exhibitor, or lecturer, or visitor from UK or abroad, appears via the internet. In the summer our Salisbury Branch hosted the first WFHS show since the pandemic; the event was concentrated on South Wiltshire and adjacent counties. It was a success, and in the coming year our Swindon Branch will host a similar day with a North Wiltshire emphasis.

WILTSHIRE FAMILY HISTORY SOCIETY

TRUSTEES' ANNUAL REPORT (cont.)

FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENTS AND PERFORMANCE

The trustees acknowledge the debt the Society owes to the small group of volunteers comprising transcribers, Branch Officers, Journal and Website Officers, all committee members, and the Resource Centre volunteers, who contribute a considerable amount of time to the Society. Without their enthusiasm and support the Society would be less successful in looking after the needs of the members and promoting the objectives of the Society to the public at large. The number of active members willing to undertake positions of responsibility has declined even further during the year and resulted in Chippenham branch ceasing to operate as a separate branch.

The other branches have continued more or less as normal although with sometimes reduced attendances, with Devizes branch continuing to meet only once a month. Swindon branch has changed to one face-to-face meeting and one virtual meeting a month. The Virtual Branch has continued to flourish with increased attendances at the meetings although the possibility of overseas regional virtual meetings did not get off the ground.

FINANCIAL REVIEW

In general, income remains reasonably steady with the decline in membership numbers slowing in the last year. Expenditure however continues to climb; in particular the cost of branch speakers and hall rentals has increased. The accounts have again resulted in a deficit situation, which is not ideal for a charity but the trustees believe that the overall financial position of the Society is healthy with a considerable surplus of assets over liabilities.

The Society has a reserves policy which ensures that there are sufficient funds to cover a minimum of 12 months expenses. At the present time the reserves considerably exceed that figure.

PLANS FOR THE FUTURE

As mentioned above, the Society is in a reasonably healthy position even with the steady reduction in membership numbers, due in no small measure because of its financial position built up over a number of years. However it is a continuing worry that there is a reluctance of members willing to take on positions of responsibility.

In the future it is likely that the trend will be that the branch face-to-face meetings will diminish to be replaced by more virtual and hybrid meetings. It is anticipated that the parish register transcript of Ludgershall will be published in May 2024 which will just leave Ramsbury and Wilton to be published. This will complete the mammoth transcribing and publishing effort by the Society, of all the Wiltshire baptism and burial parish registers. Everyone who has been involved in the project should be justifiably proud.

Whilst there are no plans to increase the annual membership subscription in order to reduce the expected deficit financial situation, donations from existing members would be gratefully received to help us reduce the deficit. The cost of printing and posting the quarterly journal particularly to overseas members is a cause of concern as it often exceeds the annual subscription. Members are encouraged to access the digital copy from our website rather than having a posted copy.

The trustees' annual report was approved on 23 July 2024 and signed on behalf of the board of trustees by:

David Weaver
Chairman

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WILTSHIRE FAMILY HISTORY SOCIETY

I report on the accounts of the Charity for the year ended 31 March 2024, which are set out on pages 5 to 10.

Respective responsibilities of Trustees and Examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities 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 the 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:

1. which gives me reasonable cause to believe that, in any material respect, the trustees have not met the requirements:
 - to keep proper accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirement of the Charities Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

S.E. Brown FCA, CTA

23 July 2024

2 Chancel Way
Charlton Kings
Cheltenham
Gloucestershire
GL53 7RR

WILTSHIRE FAMILY HISTORY SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2024

GENERAL UNRESTRICTED FUND

RESOURCES EXPENDED		INCOMING RESOURCES		
	2024	2023	2024	2023
Charitable activities:			Incoming resources from generating funds:	
Resource Centre Costs:			Donations and Legacies	
Rent	8,000	7,529	Subscriptions	17,268
Service Charges including Utilities	2,277	2,360	Gift Aid	2,301
Rates	637	604	General Donations	754
Premises Expenses	627	1,839	Bequests	-
Computer Maintenance and Security	1,243	110	Branch Income	967
Telephone and Broadband	613	739		
	<hr/>	<hr/>		
	13,397	13,181		
Journal Production	6,254	6,435	Other Trading Activities	
Journal Postage	4,445	4,757	Genfair Sales and Postage	3,406
Journal Editor Costs	3,308	2,992	Other Sales	641
Branch Expenditure	3,760	4,293	Internet Royalties	9,848
Open Days WFHS	700	173	Research	500
Open Days other	218	-	Coach Trips Income	1,090
Donations	40	410	Open Days WFHS	124
	<hr/>	<hr/>		
	32,122	32,241		
	<hr/>	<hr/>		
Raising Funds			Investments	
Publication costs adjusted for stock	1,049	1,473	Interest	5,373
Publication Postage	109	189		
Nimrod Royalties	229	226		
Commission on Sales and Postage	490	565		
Research Costs	81	127		
Coach Trips Expenditure	750	1,420		
Investment Manager's Fees	84	125		
	<hr/>	<hr/>		
	2,792	4,125		
	<hr/>	<hr/>		
Governance Costs:				
Independent Examiner's Fees	500	524		
Finance Officer	2,660	2,664		
FFHS Subscription	545	560		
Other Subscriptions	280	840		
Insurance	511	508		
Administration, Postage and Stationery	342	156		
Membership Postage and Admin Costs	270	257		
Advertising	150	150		
Website Hosting and Maintenance Costs	4,547	1,149		
Annual General Meeting Costs	38	71		
Travel	15	20		
PayPal Fees	205	216		
Commission on Subs and Donations	60	44		
Depreciation of fixed assets	191	239		
Loss on Disposal of Fixed Assets	-	11		
	<hr/>	<hr/>		
	10,314	7,409		
	<hr/>	<hr/>		
TOTAL RESOURCES EXPENDED	45,228	43,775	TOTAL INCOMING RESOURCES	42,272
	<hr/>	<hr/>		<hr/>
NET MOVEMENT OF FUND	-	-	NET MOVEMENT OF FUND	2,956
	<hr/>	<hr/>		<hr/>
£ 45,228	£ 43,775		£ 45,228	£ 43,775
	<hr/>	<hr/>		<hr/>

WILTSHIRE FAMILY HISTORY SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES (cont.)

YEAR ENDED 31 MARCH 2024

	Unrestricted Funds	Restricted Funds	2024	2023
Incoming Resources				
Donations and Legacies	21,290	-	21,290	21,822
Other Trading Activities	15,609	-	15,609	16,208
Investments	5,373	-	5,373	652
Total receipts	<u>42,272</u>	<u>-</u>	<u>42,272</u>	<u>38,682</u>
Resources Expended				
Charitable Activities	32,122	-	32,122	32,241
Raising Funds	2,792	-	2,792	4,125
Governance Costs	10,314	-	10,314	7,409
Total expenditure	<u>45,228</u>	<u>-</u>	<u>45,228</u>	<u>43,775</u>
Net expenditure	(2,956)	-	(2,956)	(5,093)
Transfers between funds	996	(996)	-	-
Net Movement in Funds	<u>(1,960)</u>	<u>(996)</u>	<u>(2,956)</u>	<u>(5,093)</u>
Reconciliation of Funds				
Net Movement in Funds	(1,960)	(996)	(2,956)	(5,093)
Total Funds brought Forward	159,305	996	160,301	165,394
Total Funds Carried Forward	<u>£ 157,345</u>	<u>£ -</u>	<u>£ 157,345</u>	<u>£ 160,301</u>

WILTSHIRE FAMILY HISTORY SOCIETY

BALANCE SHEET

AS AT 31 MARCH 2024

	NOTE	2024	2023
FIXED ASSETS	3	763	954
CURRENT ASSETS			
Stock		5,155	5,240
Debtors	4	13,165	9,898
Current Bank Accounts		3,426	10,987
Deposit Accounts and Bonds		139,096	139,801
Cash in hand		465	1,021
TOTAL CURRENT ASSETS		<u>161,307</u>	<u>166,947</u>
CREDITORS: Amounts falling due within one year			
Creditors and accruals	5	4,725	7,600
		<u>4,725</u>	<u>7,600</u>
NET CURRENT ASSETS		156,582	159,347
NET ASSETS		<u>£ 157,345</u>	<u>£ 160,301</u>
FUNDS OF THE CHARITY:			
Unrestricted Fund		157,345	159,305
Restricted Funds		-	996
Total Charity Funds		<u>£ 157,345</u>	<u>£ 160,301</u>

WILTSHIRE FAMILY HISTORY SOCIETY

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of accounting

These accounts have been prepared under the historical cost convention and in accordance with the Charities Statement of Recommended Practice (FRS 102).

Recognition of incoming resources

These are included in the Statement of Financial Activities when the charity becomes entitled to the resource, the trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

Tax reclaims on donations, gifts and subscriptions

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered is considered to be part of that donation, gift or subscription.

Recognition of outgoing resources

Expenditure is generally recognised when a liability is incurred.

Stock

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

Debtors

Debtors are stated at the amount expected to be recovered.

Liability recognition

Liabilities are recognised where it is more likely than not that there is legal or constructive obligation committing the Society to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Depreciation policy

Provision for depreciation of fixed assets held by the Society is made at rates calculated to spread the cost less residual value of each asset evenly over its expected useful life. The rates applied are as follows:

Fixtures and Fittings	20%	Reducing balance basis
Office Equipment	25%	Straight-line basis

2. TRUSTEE REMUNERATION AND EXPENSES

No remuneration was received in the year by the trustees.

WILTSHIRE FAMILY HISTORY SOCIETY

NOTES TO THE ACCOUNTS (cont.)

YEAR ENDED 31 MARCH 2024

3. TANGIBLE FIXED ASSETS

	Fixtures and Fittings	Office Equipment	Total
COST			
At 1 April 2023	36,547	9,401	45,948
At 31 March 2024	<u>36,547</u>	<u>9,401</u>	<u>45,948</u>
DEPRECIATION			
At 1 April 2023	35,593	9,401	44,994
Charge for the year	191	-	191
At 31 March 2024	<u>35,784</u>	<u>9,401</u>	<u>45,185</u>
NET BOOK VALUE			
31 March 2024	£ 763	£ -	£ 763
31 March 2023	<u>£ 954</u>	<u>£ -</u>	<u>£ 954</u>

4. DEBTORS AND PREPAYMENTS

	2024	2023
Gift Aid	2,301	2,811
Accrued Income	6,779	2,089
Prepayments	2,460	3,373
Other Debtors	1,625	1,625
	<u>£ 13,165</u>	<u>£ 9,898</u>

5. CREDITORS AND ACCRUALS

	2024	2023
Accruals	3,717	5,020
Income Received in Advance	1,008	2,580
	<u>£ 4,725</u>	<u>£ 7,600</u>

6. RESTRICTED FUND

The Special Fund is to assist with the preservation of Wiltshire archives and to enable the purchase of fiche and CD Roms for research carried out by or on behalf of the members. This fund has not been used for several year and is no longer required. The Trustees took the decision to take advantage of provisions of the Charities Act 2022 and transfer the remaining funds to the General Unrestricted Fund.

The balance as at 31 March 2024 was £NIL (2023 £996).

WILTSHIRE FAMILY HISTORY SOCIETY

NOTES TO THE ACCOUNTS (cont.)

YEAR ENDED 31 MARCH 2024

7. THE EUNICE BANKS LEGACY FUND INCLUDED IN THE UNRESTRICTED FUNDS

The Trustees have taken the decision to close the designated Eunice Bank Fund. The balance as at 31 March 2024 was £NIL (2023 £7,532).

WILTSHIRE FAMILY HISTORY SOCIETY

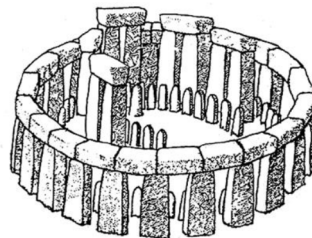
England & Wales - Charity number 290284

Accounts

**WILTSHIRE FAMILY HISTORY SOCIETY
CHARITY NUMBER 290284**

REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2023



WILTSHIRE FAMILY HISTORY SOCIETY

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER 290284 CHARITIES ACT 2011

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name Wiltshire Family History Society

Charity registration number 290284

Unit 3
Bath Road Business Centre
Devizes
Wiltshire
SN10 1XA

THE TRUSTEES

The trustees who served the charity during the period were as follows:

Mr Cy Cutler (Resigned 17 September 2022)
Mr Bob Knightley
Mr Michael Langtree
Mr John Mills (Appointed 26 September 2022)
Mrs Jenny Pope
Mr Tony Rutter (Resigned 17 September 2022)
Miss Jane Syckelmoore
Rev Graham Warmington
Mr David Weaver
Mr Rodney Whale (Resigned 17 September 2022)
Ms Sue Wight
Mrs Persis Wiltshire

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Society is an unincorporated association, administered in accordance with its Constitution and a member of the national Federation of Family History Societies (FFHS).

There has been no change to the revised Constitution which took effect on 15 September 2018. Like most other Family History Societies the COVID-19 pandemic continued to have an effect on some of the activities of the Society. The trustees' meetings in the early part of the year were of the hybrid variety but returned to normality later. Similarly, the normal branch monthly or twice monthly meetings which were cancelled in the previous year returned to normal meetings, but with reduced attendances because of the reluctance of some members to attend formal meetings. Virtual meetings have continued to a lesser degree with the Virtual Branch becoming a useful addition for out of county members to feel more a part of the Society.

OBJECTIVES AND ACTIVITIES

During the year the Society was involved in promoting the ideals and objectives contained in the Constitution. The objectives are:

1. To promote and encourage the public study of Family History, Genealogy, Heraldry, and Local History with particular reference to Wiltshire.

2. To promote the preservation, security and accessibility of archival material.

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The trustees believe that our activities of preserving, transcribing and publishing original source material in paper form, CD, as downloads, and online, for the benefit of everyone, are within the accepted interpretations of education. The quarterly journal, available to all members, both in paper form and online, contains many informative as well as interesting articles. During the year we again assisted the Wiltshire and Swindon History Centre with the purchase of archival cushions costing £360. At the latter part of the year the trustees showed their continued faith in the Society by renewing the Lease on the Resource Centre for a further seven years.

WILTSHIRE FAMILY HISTORY SOCIETY

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2023

Public benefit

We believe that our attendance at national family history events and in more normal years local shows, together with the publication of our own transcriptions in a variety of formats, which are available to the public, are a realistic interpretation of the Charity Commission's guidance on public benefit. All our branch meetings are open to the public without charge. Similarly the Open Saturdays at the Resource Centre, which returned in 2022, are open to the general public. The data transcribed by the Society over many years which has been placed on the Findmypast website is a further indication of public benefit.

Transcribing and Publications

The transcription programme has continued in 2022 at the Wiltshire and Swindon History Centre, where Covid restrictions have been lifted gradually through the year. We still have fewer transcribers than in the past and welcome others joining or returning to the team.

John Hurley, who for many years masterminded our transcriptions and their publication, stepped back from his work on parish register transcripts for health reasons. We owe an enormous debt of gratitude to John for his knowledge, tireless work and support to other transcribers. Work on checking the transcriptions of the final five parishes in Wiltshire continued in the year under review and we hope to publish at least Salisbury St Edmund baptisms register in summer 2023. Two new transcription projects associated with Wiltshire Quarter-Sessions records have started this year; the depositions made in cases to be brought to the court from 1828 and lists of eligible jurors compiled by constables in the county from 1707 onwards.

During the year we have published records relating to two major asylums in the county: *Roundway Admissions & Discharges and Roundway Burials; Fisherton Anger Admissions & Discharges* as well as the records of a number of smaller institutions: Box, Calne, Fonthill, Laverstock and Market Lavington Admissions & Discharges.

All publications are publicised on the Societies website when they are published, and in the Journal and Sales Leaflet. Our records are available as print, on CD or as downloads; it is noticeable that readers /researchers increasingly prefer the latter medium.

Coach Trips

We offer a small number of coach trips each year, open to any Wiltshire-based resident with an interest in family history. Initially designed to facilitate access to archives for personal research, we now include museums and other services which help to give an insight into the working or domestic lives of our ancestors.

After two years enforced abstinence, we were able to run two trips this year, to the Black Country Living History Museum and to The National Archives. Despite some concerns over continued Covid infections and sharply increased costs, both trips were well-subscribed and financially self-supporting and a small surplus accrued to the Society's funds.

Resource Centre

The Resource Centre remains quieter than before the pandemic. It is regularly active on only one morning per week, to some extent because officers have become used to carrying out some administrative tasks and research at home and by email. The Centre is used by the Executive Committee and smaller groups for meetings; publications are printed, bound, stored and despatched there; and the impressive Library takes up considerable, and increasing, shelf space. The facility of monthly Open Saturdays for visiting researchers receives varying take-up and complements the opportunities for ad hoc visits. Few of the Society's activities listed above could function satisfactorily without a hub such as the Resource Centre.

Presentation

During the year a few live, as opposed to virtual, family history shows emerged after the hiatus of the previous two years. Three virtual shows were attended with mixed results for us as online lectures and workshops were often given greater exposure. The Society attended the only live events that were within reach: a commercial show for one day, two shows arranged by neighbouring family history societies and an event at Wiltshire & Swindon History Centre. The reduction in activity since before the pandemic is stark: in 2019 we attended three multi-day commercial shows and ten one-day family history fairs and shows. There are signs that a few more family history events will emerge during the coming year. On the traditional date in June we are holding a Family History Day in Wilton where four other neighbouring counties Family History Societies and other organisations will be attending. As an educational charity, the Society's preference is to support all such activities where possible even if at a loss, justified by the linked benefits from goodwill, outreach, sales and some new members.

WILTSHIRE FAMILY HISTORY SOCIETY

TRUSTEES' ANNUAL REPORT (cont.)

FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE

The trustees acknowledge the debt the Society owes to the small group of volunteers who contribute a considerable amount of time to the Society. Without their enthusiasm and support the Society would be less successful in looking after the needs of the members and promoting the objectives of the Society to the public at large. The number of active members willing to undertake positions of responsibility has declined even further during the year and resulted in Malmesbury branch ceasing to operate as a separate branch.

The other branches have continued more or less as normal although with sometimes reduced attendances, but Devizes branch has reduced its meetings to one a month. Swindon branch has changed to one face-to-face meeting and one virtual meeting a month. The Virtual Branch has continued to flourish with increased attendances at the meetings.

FINANCIAL REVIEW

Without the benefit of income from legacies that we received in the last two years, this year the accounts have reverted to a deficit situation. Whilst this is not an ideal situation the trustees believe that there is no undue cause for alarm because the overall financial situation is healthy with assets considerably larger than liabilities. The increased rent under the new lease on the Resource Centre was an acceptable figure.

The Society has a reserves policy which ensures that there are sufficient funds to cover a minimum of 12 months expenses. At the present time the reserves considerably exceed that figure.

PLANS FOR THE FUTURE

It is hoped that the effects of the pandemic will have diminished considerably during the coming year which will hopefully encourage the reluctant members to return to face-to-face meetings. The Virtual Branch has plans to increase the number and frequency of meetings in order to further reach out, and involve, the out-of-county members as well as members unwilling, or unable, to attend the other branch meetings. As mentioned earlier the Society will attend more appropriate family history events when they become available because we believe that it is important to present the opportunity for members, and potential members, to meet us. The completion of any further parish register transcript will be eagerly welcomed with the ultimate completion of the remaining five awaited in future years.

Whilst there are no plans to increase the annual membership subscription in order to reduce the expected deficit financial situation, donations from existing members would be gratefully received to help us reduce the deficit.

The trustees' annual report was approved on 31 July 2023 and signed on behalf of the board of trustees by:

David Weaver
Chairman

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WILTSHIRE FAMILY HISTORY SOCIETY

I report on the accounts of the Charity for the year ended 31 March 2023, which are set out on pages 5 to 10.

Respective responsibilities of Trustees and Examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities 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 the 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:

1. which gives me reasonable cause to believe that, in any material respect, the trustees have not met the requirements:
 - to keep proper accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirement of the Charities Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

S.E. Brown FCA, CTA

31 July 2023

2 Chancel Way
Charlton Kings
Cheltenham
Gloucestershire
GL53 7RR

WILTSHIRE FAMILY HISTORY SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2023

GENERAL UNRESTRICTED FUND

RESOURCES EXPENDED	2023	2022	INCOMING RESOURCES	2023	2022
Charitable activities:			Incoming resources from generating funds:		
Resource Centre Costs:			Donations and Legacies		
Rent	7,529	7,500	Subscriptions	17,103	17,716
Service Charges including Utilities	2,360	2,173	Gift Aid	2,811	2,514
Rates	604	604	General Donations	808	1,068
Premises Expenses	1,839	772	Bequests	210	22,887
Computer Maintenance and Security	110	910	Branch Income	890	767
Telephone and Broadband	739	854		<hr/>	<hr/>
	<hr/>	<hr/>		21,822	44,952
Journal Production	13,181	12,813		<hr/>	<hr/>
Journal Postage	6,435	6,663	Other Trading Activities		
Journal Editor Costs	4,757	4,773	Genfair Sales and Postage	3,897	4,799
Branch Expenditure	2,992	2,770	Other Sales	696	810
Open Days	4,293	2,395	Internet Royalties	9,294	8,697
Donations	173	35	Research	737	95
	410	-	Coach Trips Income	1,584	-
	<hr/>	<hr/>		<hr/>	<hr/>
	32,241	29,449		16,208	14,401
	<hr/>	<hr/>		<hr/>	<hr/>
Raising Funds			Investments		
Publication costs adjusted for stock	1,473	4,368	Interest	652	916
Publication Postage	189	232		<hr/>	<hr/>
Nimrod Royalties	226	306		652	916
Genfair Commission on Sales and Postage	565	691		<hr/>	<hr/>
Research Costs	127	172			
Coach Trips Expenditure	1,420	-			
Investment Manager's Fees	125	-			
	<hr/>	<hr/>			
	4,125	5,769			
	<hr/>	<hr/>			
Governance Costs:					
Independent Examiner's Fees	524	792			
Finance Officer	2,664	2,086			
FFHS Subscription	560	573			
Other Subscriptions	840	767			
Insurance	508	553			
Administration, Postage and Stationery	156	101			
Membership Postage and Admin Costs	257	569			
Advertising	150	256			
Website Hosting and Maintenance Costs	1,149	1,497			
Annual General Meeting Costs	71	86			
Travel	20	-			
PayPal Fees	216	217			
Genfair Commission on Subs and Donations	44	31			
Depreciation of fixed assets	239	446			
Loss on Disposal of Fixed Assets	11	-			
	<hr/>	<hr/>			
	7,409	7,974			
	<hr/>	<hr/>			
TOTAL RESOURCES EXPENDED	<hr/>	<hr/>	TOTAL INCOMING RESOURCES	<hr/>	<hr/>
	43,775	43,192		38,682	60,269
	<hr/>	<hr/>		<hr/>	<hr/>
NET MOVEMENT OF FUND	<hr/>	<hr/>	NET MOVEMENT OF FUND	<hr/>	<hr/>
	-	17,077		5,093	-
	<hr/>	<hr/>		<hr/>	<hr/>
£ 43,775	£ 43,775	£ 60,269	£ 43,775	£ 43,775	£ 60,269
	<hr/>	<hr/>		<hr/>	<hr/>

WILTSHIRE FAMILY HISTORY SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES (cont.)

YEAR ENDED 31 MARCH 2023

	Unrestricted Funds	Restricted Funds	2023	2022
Incoming Resources				
Donations and Legacies	21,822	-	21,822	44,952
Other Trading Activities	16,208	-	16,208	14,401
Investments	652	-	652	916
Total receipts	<u>38,682</u>	<u>-</u>	<u>38,682</u>	<u>60,269</u>
Resources Expended				
Charitable Activities	32,241	-	32,241	29,449
Raising Funds	4,125	-	4,125	5,769
Governance Costs	7,409	-	7,409	7,974
Total expenditure	<u>43,775</u>	<u>-</u>	<u>43,775</u>	<u>43,192</u>
Net Movement in Funds	<u>(5,093)</u>	<u>-</u>	<u>(5,093)</u>	<u>17,077</u>
Reconciliation of Funds				
Net Movement in Funds	(5,093)	-	(5,093)	17,077
Total Funds brought Forward	164,398	996	165,394	148,317
Total Funds Carried Forward	<u>£ 159,305</u>	<u>£ 996</u>	<u>£ 160,301</u>	<u>£ 165,394</u>

WILTSHIRE FAMILY HISTORY SOCIETY

BALANCE SHEET

AS AT 31 MARCH 2023

	NOTE	2023	2022
FIXED ASSETS	3	954	1,204
CURRENT ASSETS			
Stock		5,240	6,448
Debtors	4	9,898	10,628
Current Bank Accounts		10,987	5,274
Deposit Accounts and Bonds		139,801	144,117
Cash in hand		1,021	1,159
TOTAL CURRENT ASSETS		<u>166,947</u>	<u>167,626</u>
CREDITORS: Amounts falling due within one year			
Creditors and accruals	5	7,600	3,436
		<u>7,600</u>	<u>3,436</u>
NET CURRENT ASSETS		159,347	164,190
NET ASSETS		<u>£ 160,301</u>	<u>£ 165,394</u>
FUNDS OF THE CHARITY:			
Unrestricted Fund		159,305	164,398
Restricted Funds		996	996
Total Charity Funds		<u>£ 160,301</u>	<u>£ 165,394</u>

WILTSHIRE FAMILY HISTORY SOCIETY

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of accounting

These accounts have been prepared under the historical cost convention and in accordance with the Charities Statement of Recommended Practice (FRS 102).

Recognition of incoming resources

These are included in the Statement of Financial Activities when the charity becomes entitled to the resource, the trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

Tax reclaims on donations, gifts and subscriptions

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered is considered to be part of that donation, gift or subscription.

Recognition of outgoing resources

Expenditure is generally recognised when a liability is incurred.

Stock

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

Debtors

Debtors are stated at the amount expected to be recovered.

Liability recognition

Liabilities are recognised where it is more likely than not that there is legal or constructive obligation committing the Society to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Depreciation policy

Provision for depreciation of fixed assets held by the Society is made at rates calculated to spread the cost less residual value of each asset evenly over its expected useful life. The rates applied are as follows:

Fixtures and Fittings	20%	Reducing balance basis
Office Equipment	25%	Straight-line basis

2. TRUSTEE REMUNERATION AND EXPENSES

No remuneration was received in the year by the trustees.

WILTSHIRE FAMILY HISTORY SOCIETY

NOTES TO THE ACCOUNTS (cont.)

YEAR ENDED 31 MARCH 2023

3. TANGIBLE FIXED ASSETS

	Fixtures and Fittings	Office Equipment	Total
COST			
At 1 April 2022	36,789	12,055	48,844
Disposals	(242)	(2,654)	(2,896)
At 31 March 2023	<u>36,547</u>	<u>9,401</u>	<u>45,948</u>
DEPRECIATION			
At 1 April 2022	35,585	12,055	47,640
Charge for the year	239	-	239
Provided on disposals	(231)	(2,654)	(2,885)
At 31 March 2023	<u>35,593</u>	<u>9,401</u>	<u>44,994</u>
NET BOOK VALUE			
31 March 2023	<u>£ 954</u>	<u>£ -</u>	<u>£ 954</u>
31 March 2022	<u>£ 1,204</u>	<u>£ -</u>	<u>£ 1,204</u>

4. DEBTORS AND PREPAYMENTS

	2023	2022
Gift Aid	2,811	2,514
Accrued Income	2,089	1,214
Prepayments	3,373	5,275
Other Debtors	1,625	1,625
	<u>£ 9,898</u>	<u>£ 10,628</u>

5. CREDITORS AND ACCRUALS

	2023	2022
Accruals	5,020	868
Income Received in Advance	2,580	2,568
	<u>£ 7,600</u>	<u>£ 3,436</u>

6. RESTRICTED FUND

The Special Fund is to assist with the preservation of Wiltshire archives and to enable the purchase of fiche and CD Roms for research carried out by or on behalf of the members.

The balance as at 31 March 2023 was £996 (2022 £996). There were no movements on the Special fund during the two years ended 31 March 2023.

WILTSHIRE FAMILY HISTORY SOCIETY

NOTES TO THE ACCOUNTS (cont.)

YEAR ENDED 31 MARCH 2023

7. THE EUNICE BANKS LEGACY FUND INCLUDED IN THE UNRESTRICTED FUNDS

The balance as at 31 March 2023 was £7,532 (2022 £7,532). There were no movements on the Eunice Banks Fund during the two years ended 31 March 2023.

WILTSHIRE FAMILY HISTORY SOCIETY

England & Wales - Charity number 290284

Accounts

CHARITY REGISTRATION NUMBER: 290284

Wiltshire Family History Society
Financial Statements
31 March 2022

McGILLS
Chartered Accountants
Oakley House
Tetbury Road
Cirencester
Gloucestershire
GL7 1US

Wiltshire Family History Society

Financial Statements

Year ended 31 March 2022

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Notes to the financial statements	8
The following pages do not form part of the financial statements	
Detailed statement of financial activities	17
Notes to the detailed statement of financial activities	19

Wiltshire Family History Society

Trustees' Annual Report

Year ended 31 March 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	Wiltshire Family History Society
Charity registration number	290284
Principal office	Unit 3 Bath Road Business Centre Devizes Wiltshire SN10 1XA

The trustees

The trustees who served the charity during the period were as follows:

Mr Cy Cutler
Mrs Barbara Fuller (Resigned 18 September 2021)
Mr Bob Knightley
Mr Michael Langtree
Mrs Jenny Pope
Mr Tony Rutter
Miss Jane Syckelmoore (Appointed 18 September 2021)
Rev Graham Warmington
Mr David Weaver
Mr Rodney Whale
Ms Sue Wight
Mrs Persis Wiltshire

Independent examiner	McGills Oakley House Tetbury Road Cirencester Gloucestershire GL7 1US
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Wiltshire Family History Society

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Structure, governance and management

The Society is an unincorporated association, administered in accordance with its Constitution and a member of the national Federation of Family History Societies (FFHS).

There has been no change to the revised Constitution which took effect on 15 September 2018. Like most other Family History Societies the COVID-19 pandemic continued to affect most of the activities of the Society. The trustees were not able to have the normal face-to-face meetings until the latter part of 2021, and because of the vulnerabilities of some of the members, the meetings in early 2022 were of the hybrid variety. Similarly, the normal branch monthly or twice monthly meetings had to be cancelled under the national guidelines. Virtual branch meetings continued for a while although normal meetings have now taken place with virtual meetings filling in gaps in the schedules.

Objectives and activities

During the year the Society was involved in promoting the ideals and objectives contained in the Constitution. The objectives are:

1. To promote and encourage the public study of Family History, Genealogy, Heraldry, and Local History with particular reference to Wiltshire.
2. To promote the preservation, security and accessibility of archival material.

In furtherance of the above objectives but not further or otherwise the Society shall have a number of powers including:- To promote and to engage in educational activities including the issue of a regular journal and the publication and sale of other appropriate material. The trustees believe that our activities of preserving, transcribing and publishing original source material in paper form, CD, as downloads, and online, for the benefit of everyone, are within the accepted interpretations of education. The quarterly journal, available to all members, both in paper form and online, contains many informative as well as interesting articles.

Public benefit

We believe that our attendance at national family history events and in more normal years local shows, together with the publication of our own transcriptions in a variety of formats, which are available to the public, are a realistic interpretation of the Charity Commission's guidance on public benefit. In normal years all our branch meetings are open to the public without charge. Similarly the Open Saturdays at the Resource Centre, which are expected to return in 2022, are open to the general public. A large amount of data transcribed by the Society has been placed on the Findmypast website over a number of years, and further data is continuing to be added, again with access to all.

Transcribing and publications

Transcribing in 2021/22 continues to be at a reduced level from activity pre-pandemic. Although the History Centre has been open for much of the year, its public hours are reduced (although still open on Wednesdays and Fridays when the majority of our transcribers attend) and readers continue to be spaced more widely apart and required (now requested) to wear masks. A few more transcribers have returned, whom we have been very pleased to welcome back, but our numbers are fewer than in 2019/20.

Work on transcribing overseers accounts, checking the remain parish registers, manorial court records, and (limited work) on the non-conformist records has continued at the History Centre. Work undertaken pre-pandemic on workhouse records previously compiled by an independent researcher has indicated a very high level of accuracy when checked against the original records and we are confident that this is suitable for publication (see below). Work on checking the remaining parish registers (Salisbury St Martins and Salisbury St Edmunds, Wilton, Ludgershall, and Ramsbury) has been much slower than previously anticipated and no publication date can yet be projected for these parishes.

Wiltshire Family History Society

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

On a brighter note, Wiltshire History Centre are planning a number of volunteer activities, two of which include transcription or indexing projects which will directly benefit family history research and which we are supporting and will publish in due course: lists of (male) landowners and tenants in each parish who are eligible for jury service at the Quarter Sessions from 1708 to 1892 and Quarter Session depositions, witness statements made before trial, from 1828 onwards. We hope to encourage those who volunteer for these projects to continue working with us afterwards.

Publications sold: 403 items have been despatched since April 2021 from the Resource Centre including 106 from Genfair orders; 607 downloads have been made. Most popular items were CMBs (166) and PRs (148).

New Publications Wiltshire Asylum Records, Roundway Burials: CS130, Roundway Admissions and Discharges: CS131, Fisherton Anger Admissions and Discharges :CS132, Box, Calne, Fonthill, Laverstock and Market Lavington Admissions and Discharges: CS133.

CATS Solutions Ltd, who previously printed the publications too large to produce in-house, changed their production focus and we needed to find another print source. We continue to use a Swindon-based company, Mike Horan Printings Ltd.

Coach Trips

No coach trips were offered or run for Wiltshire based members during the year because of Covid-19 precautions and infections, but it is anticipated that they will resume during 2022.

Resource Centre

It is good to report that the Resource Centre has returned slowly to activity levels nearer those we knew before the pandemic. Recently we have had the first live meetings of the Finance Sub-Committee, the Executive Committee and the first of the monthly Open Saturdays for visitors. The administration, printing, storage, research and other facilities remain much as before, while the library has received additional material accommodated on extra shelving. Some welcome new faces are present on our Tuesday mornings; they are replacing a few key officers who had to leave for personal or health reasons. We have yet to return to working on Thursdays as well, largely because one-morning-a-week usually suffices since officers have become more adept at working from home. On balance the Resource Centre provides the space and facilities needed as the Society's headquarters. The Resource Centre on Bath Road, Devizes has been the Society's headquarters for 13 years with the lease coming up for renewal in 2023.

Presentation

For the second year running there were no live family history shows to attend. However the Society had virtual stands at five of the six that were held online: four arranged by commercial organisations and two by the Family History Federation. WFHS representatives were either in the Resource Centre or at home, reacting to approaches by text or on Zoom. Contact with the public varied from rewarding to negligible, depending to a large extent on the design aims of the organisers. Positive by-products of these events were online sales and some new members joining online. Looking ahead into 2022 a few real events are emerging, and some of virtual activities are due to continue.

Achievements and performance

The trustees acknowledge the debt the Society owes to the small group of volunteers who contribute a considerable amount of time to the Society. Without their enthusiasm and support the Society would be less successful in looking after the needs of the members and promoting the objectives of the Society to the public at large. However it is unfortunate that the number of active members willing to undertake positions of responsibility would appear to be declining.

The continuing effects of the pandemic resulted in virtual branch meetings being the norm, although

Wiltshire Family History Society

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

normal branch meetings took place in early 2022. In early 2022 a Virtual Branch was formed, with a programme of regular meetings, so that members living outside Wiltshire could also feel that they were an integral part of the Society.

Financial review

The accounts show a surplus of £17,077 which is an increase of £8,420 over the previous year. This unexpected surplus was because in 2021 we received legacies amounting to over £23,000. Legacies received in the last two years have had a significant influence on the Society finances but can not be relied on in future years where it is likely that annual deficits will be more normal. The lease on the Resource Centre is due for renewal in March 2023 and the anticipated increase will have to be budgeted for in future.

The Society has a reserves policy which ensures that there are sufficient funds to cover a minimum of 12 months expenses. At the present time the reserves considerably exceed that figure.

Plans for future periods

This report is being written when the effects of the COVID-19 pandemic are still being felt and restricting activities although to a lesser extent than last year. It is hoped that normality will return in the next year. Whilst the overall membership numbers have continued to remain reasonably steady the number of members attending some of the branch meetings has declined resulting in a reduction in the number of regular meetings. It is hoped that numbers will increase once members have more confidence in face-to-face meetings. The virtual branch meetings will continue to provide a service to the wider membership. As mentioned earlier, the completion of the parish register transcripts is eagerly awaited in the future.

The trustees' annual report was approved on 25 July 2022 and signed on behalf of the board of trustees by:



David Weaver
Chairman

Wiltshire Family History Society

Independent Examiner's Report to the Trustees of Wiltshire Family History Society

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Wiltshire Family History Society ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr S G Nuttall FCA
Independent Examiner

Oakley House
Tetbury Road
Cirencester
Gloucestershire
GL7 1US

31 August 2022

Wiltshire Family History Society

Statement of Financial Activities

Year ended 31 March 2022

		2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £
Income and endowments				
Donations and legacies	4	44,260	–	44,260
Other trading activities	5	14,402	–	14,402
Investment income	6	916	–	916
Total income		<u>59,578</u>	<u>–</u>	<u>59,578</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	7	767	–	767
Costs of other trading activities	8	22,942	–	22,942
Expenditure on charitable activities	9,10	18,792	–	18,792
Total expenditure		<u>42,501</u>	<u>–</u>	<u>42,501</u>
Net income and net movement in funds		<u>17,077</u>	<u>–</u>	<u>17,077</u>
Reconciliation of funds				
Total funds brought forward		147,321	996	148,317
Total funds carried forward		<u>164,398</u>	<u>996</u>	<u>165,394</u>

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

The notes on pages 8 to 15 form part of these financial statements.


Wiltshire Family History Society

Statement of Financial Position

31 March 2022

	Note	2022 £	£	2021 £
Fixed assets				
Tangible fixed assets	15		1,204	1,350
Current assets				
Stocks	16	6,448		9,603
Debtors	17	10,628		8,705
Cash at bank and in hand		150,550		132,635
		<u>167,626</u>		<u>150,943</u>
Creditors: amounts falling due within one year	18	<u>3,436</u>		<u>3,976</u>
Net current assets			164,190	146,967
Total assets less current liabilities			165,394	148,317
Net assets			165,394	148,317
Funds of the charity				
Restricted funds			996	996
Unrestricted funds			164,398	147,321
Total charity funds	19		165,394	148,317

These financial statements were approved by the board of trustees and authorised for issue on ~~25 July 2022~~ and are signed on behalf of the committee by:


.....
D. Weaver
Chairman

The notes on pages 8 to 15 form part of these financial statements.

Wiltshire Family History Society

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Unit 3, Bath Road Business Centre, Devizes, Wiltshire, SN10 1XA.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Wiltshire Family History Society

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Wiltshire Family History Society

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	20% reducing balance
Computer and other equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Wiltshire Family History Society

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
General donations	24,030	24,030	5,789	5,789
Gift Aid	2,514	2,514	2,316	2,316
Subscriptions				
Subscriptions	17,716	17,716	18,124	18,124
	<u>44,260</u>	<u>44,260</u>	<u>26,229</u>	<u>26,229</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Books and publications including fiche and CDs	4,918	4,918	6,966	6,966
Pay per view	8,697	8,697	8,510	8,510
Research charges	20	20	122	122
Branches income	767	767	-	-
	<u>14,402</u>	<u>14,402</u>	<u>15,598</u>	<u>15,598</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest	916	916	624	624

7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Other Subscriptions	767	767	767	767

Wiltshire Family History Society

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

8. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Costs of other trading activities - Membership schemes and social lotteries	22,770	22,770	11,983	11,983
Costs of other trading activities - Advertising and publicity	172	172	2	2
Donations	-	-	500	500
	<u>22,942</u>	<u>22,942</u>	<u>12,485</u>	<u>12,485</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Support costs	18,792	18,792	20,542	20,542

10. Expenditure on charitable activities by activity type

	Support costs £	Total funds 2022 £	Total fund 2021 £
Governance costs	18,792	18,792	20,542

11. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	446	566
Finance Officer cost	2,086	2,221

12. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	792	756

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

2022 £	2021 £
-------------------	-----------

No salaries or wages have been paid to employees, including the members of the executive committee, during the year.

Wiltshire Family History Society

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

13. Staff costs *(continued)*

The average head count of employees during the year was Nil (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

14. Trustee remuneration and expenses

No remuneration was received in the year by the trustees.

15. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2021	36,489	12,055	48,544
Additions	300	–	300
At 31 March 2022	<u>36,789</u>	<u>12,055</u>	<u>48,844</u>
Depreciation			
At 1 April 2021	35,283	11,911	47,194
Charge for the year	302	144	446
At 31 March 2022	<u>35,585</u>	<u>12,055</u>	<u>47,640</u>
Carrying amount			
At 31 March 2022	<u>1,204</u>	<u>–</u>	<u>1,204</u>
At 31 March 2021	<u>1,206</u>	<u>144</u>	<u>1,350</u>

16. Stocks

	2022 £	2021 £
Raw materials and consumables	<u>6,448</u>	<u>9,603</u>

17. Debtors

	2022 £	2021 £
Prepayments and accrued income	6,489	4,764
Gift Aid	2,514	2,316
Other debtors	1,625	1,625
	<u>10,628</u>	<u>8,705</u>

18. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>3,436</u>	<u>3,976</u>

Wiltshire Family History Society

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General fund	139,789	59,578	(42,501)	156,866
Eunice Banks Legacy fund	7,532	-	-	7,532
	<u>147,321</u>	<u>59,578</u>	<u>(42,501)</u>	<u>164,398</u>

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General fund	131,132	42,451	(33,794)	139,789
Eunice Banks Legacy fund	7,532	-	-	7,532
	<u>138,664</u>	<u>42,451</u>	<u>(33,794)</u>	<u>147,321</u>

Restricted funds

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
Special fund	996	-	-	996
	<u>996</u>	<u>-</u>	<u>-</u>	<u>996</u>

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
Special fund	996	-	-	996
	<u>996</u>	<u>-</u>	<u>-</u>	<u>996</u>

There have been no movements on restricted funds during the year ended 31 March 2022.

Special fund

To assist with the preservation of Wiltshire archives and to enable the purchase of fiche and CD Roms for research carried out by or on behalf of the members.

Wiltshire Family History Society

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

20. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	1,204	1,204
Current assets	167,626	167,626
Creditors less than 1 year	(3,436)	(3,436)
Net assets	<u>165,394</u>	<u>165,394</u>

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	1,350	1,350
Current assets	150,943	150,943
Creditors less than 1 year	(3,976)	(3,976)
Net assets	<u>148,317</u>	<u>148,317</u>

Wiltshire Family History Society

Management Information

Year ended 31 March 2022

The following pages do not form part of the financial statements.

Wiltshire Family History Society
Detailed Statement of Financial Activities
Year ended 31 March 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
General donations	24,030	5,789
Gift Aid	2,514	2,316
Subscriptions	17,716	18,124
	<u>44,260</u>	<u>26,229</u>
 Other trading activities		
Books and publications including fiche and CDs	4,918	6,966
Pay per view	8,697	8,510
Research charges	20	122
Branches income	767	-
	<u>14,402</u>	<u>15,598</u>
 Investment income		
Bank interest	916	624
	<u>916</u>	<u>624</u>
 Total income	 <u>59,578</u>	 <u>42,451</u>

Wiltshire Family History Society

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2022

	2022 £	2021 £
Expenditure		
Costs of raising donations and legacies		
Other Subscriptions	767	767
	<hr/>	<hr/>
Costs of other trading activities		
Opening stock	9,603	4,827
Purchases	1,751	1,958
Closing stock	(6,448)	(9,603)
Branch Expenditure including speaker	2,431	235
Open days, conferences and seminars	85	(302)
Journal production and postage	12,005	11,578
Journal editor costs	2,770	2,727
FFHS subscriptions	573	563
Equipment, research and indexes	172	2
Exceptional costs of raising donations and legacies	-	500
	<hr/>	<hr/>
	22,942	12,485
	<hr/>	<hr/>
Expenditure on charitable activities		
Legal and professional fees	792	756
Other office costs	1,865	1,655
Depreciation	446	566
Other interest payable and similar charges	248	218
Finance Officer cost	2,086	2,221
Advertising and website costs	1,753	4,409
Rent, rates and repairs etc	11,049	10,080
Insurance	553	637
	<hr/>	<hr/>
	18,792	20,542
	<hr/>	<hr/>
Total expenditure	42,501	33,794
	<hr/>	<hr/>
Net income	17,077	8,657
	<hr/>	<hr/>

Wiltshire Family History Society

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Costs of raising donations and legacies		
Other Subscriptions		
Other subscriptions	767	767
	<u>767</u>	<u>767</u>
Costs of raising donations and legacies	<u>767</u>	<u>767</u>
Costs of other trading activities		
Costs of other trading activities - Membership schemes and social lotteries		
Opening stock	9,603	4,827
Purchases books and publications etc	1,751	1,958
Closing stock	(6,448)	(9,603)
Branch expenditure including speakers	2,431	235
Open days, conferences and seminars	85	(302)
Journal production and postage	12,005	11,578
Journal editor costs	2,770	2,727
FFHS Subscriptions	573	563
	<u>22,770</u>	<u>11,983</u>
Costs of other trading activities - Advertising and publicity		
Equipment, research and indexes	172	2
	<u>172</u>	<u>2</u>
Donations		
Donations	-	500
	<u>-</u>	<u>500</u>
Costs of other trading activities	<u>22,942</u>	<u>12,485</u>
Expenditure on charitable activities		
Governance costs		
Accountancy and legal costs	792	756
Administration, post and stationery	1,865	1,655
Depreciation	446	566
Bank charges	248	218
Finance officer	2,086	2,221
Advertising and website costs	1,753	4,409
Rent, rates and repairs etc	11,049	10,080
Insurance	553	637
	<u>18,792</u>	<u>20,542</u>
Expenditure on charitable activities	<u>18,792</u>	<u>20,542</u>

WILTSHIRE FAMILY HISTORY SOCIETY

England & Wales - Charity number 290284

Accounts

CHARITY REGISTRATION NUMBER: 290284

Wiltshire Family History Society
Financial Statements
31 March 2021

Wiltshire Family History Society

Financial Statements

Year ended 31 March 2021

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Wiltshire Family History Society

Trustees' Annual Report

Year ended 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name Wiltshire Family History Society

Charity registration number 290284

Principal office Unit 3
Bath Road Business Centre
Devizes
Wiltshire
SN10 1XA

The trustees

The trustees who served the charity during the period were as follows:

Mr David Weaver
Mrs Barbara Fuller
Mr Rodney Whale
Mr Cy Cutler
Ms Sue Wight
Mr Michael Langtree
Mr B Knightley
Rev G Warmington
Mr T Rutter
Mrs P Wiltshire
Mrs Jenny Pope

Independent examiner McGills
Oakley House
Tetbury Road
Cirencester
Gloucestershire
GL7 1US

Wiltshire Family History Society

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Objectives and activities *(continued)*

Structure, governance and management

The Society is an unincorporated association, administered in accordance with its Constitution and a member of the national Federation of Family History Societies (FFHS).

There has been no change to the revised Constitution which took effect on 15 September 2018. Like most other Family History Societies the COVID-19 pandemic seriously affected most of the activities of the Society particularly during lockdown situations. The trustees were not able to have the normal face to face meetings but eventually were able to have some virtual Zoom meetings, although some of the members were not able to attend because of technical issues. Similarly, the normal branch monthly or twice monthly meetings had to be cancelled under the national guidelines. However when it became obvious that the pandemic restrictions were going to continue for some time three of the branches conducted virtual meetings which proved successful.

Objectives and activities

During the year the Society was involved in promoting the ideals and objectives contained in the Constitution. The objectives are:

1. To promote and encourage the public study of Family History, Genealogy, Heraldry, and Local History with particular reference to Wiltshire.
2. To promote the preservation, security and accessibility of archival material.

In furtherance of the above objectives but not further or otherwise the Society shall have a number of powers including:-

To promote and to engage in educational activities including the issue of a regular journal and the publication and sale of other appropriate material.

The trustees believe that our activities of preserving, transcribing and publishing original source material in paper form, CD, as downloads, and online, for the benefit of everyone, are within the accepted interpretations of education. The quarterly journal, available to all members, both in paper form and online, contains many informative as well as interesting articles. During the year a donation was made to the Wiltshire Victoria County History Trust to enable them to progress the Wiltshire VCH Chippenham volume 20 which is nearing completion.

Public benefit

We believe that our attendance at national family history events and in more normal years local shows, together with the publication of our own transcriptions in a variety of formats, which are available to the public, are a realistic interpretation of the Charity Commission's guidance on public benefit. In normal years all our branch meetings are open to the public without charge. A large amount of data transcribed by the Society continues to be placed on the Findmypast website, again with access to to all.

Transcribing and publications

The Society's transcription programme has been badly affected by the Covid 19 pandemic: the Wiltshire and Swindon History Centre was closed from 20 March 2020 until 21 August 2020 and again from Christmas 2020 to the end of March 2021. A number of our transcribers have been shielding or opted not to return while restrictions for transcribers were in place: we hope that they will return when circumstances allow. Those transcribers who did attend the Centre in the 16 weeks it was open were

Wiltshire Family History Society

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Objectives and activities *(continued)*

able to to further their researches, but missed the normal companionable coffee and lunch breaks.

There have been fewer new publications in 2020/2021 because of delays in transcribing and checking our material and we have only managed to complete one new publication, the Manor Court Records for Alvediston. However some of the Society's early publications which have long been out of print have been re-issued in print and on CD: Wiltshire Fire Insurance Policy Holders 1714-1731, Wiltshire Strays in Gloucester Gaol, Wiltshire Emigration Association 1849-1851, Broad Town Charity Apprentices, Wiltshire Apprentices Parish, Charity and Private. Three further CDs have been re-issued, covering Wiltshire Land Tax 1780, Wiltshire Confirmations 1703-1920, and Wiltshire Non-conformist records - the latter as an interim measure before the current work on non-conformist records - which will significantly expand the material - becomes available. All new or re-issued publications are publicised on the Society's website when they are published, and in the Journal and annual Sales Leaflet.

Coach Trips

We were not able to offer any of the coach trips planned for 2020. We hope to be able to resume trips again, but probably not until Spring 2022. It is uncertain at present what restrictions there may be on the numbers of travellers who can safely travel by coach and the effect of this on prices, both for coach travel and entry costs at the venues we hope to visit.

Resource Centre

Activity in the Resource Centre has dwindled considerably during the various lockdowns, with visits by one or two volunteers for a few hours weekly to check for security, printing, deal with mail, despatch sales items, conduct limited research and so on. There is of course a continuing need for the space for office equipment, storage, research equipment and the Eunice Banks Library. The usual weekly gatherings of volunteers have not taken place, with many activities being conducted from homes. The arrangement has worked reasonably well, although the lack of personal contact has reduced the satisfaction of being involved and the researchers' familiarity with specialist resources. The Centre is ready for the return of the full team, to re-emerge as the focus for Society's activities.

Presentation

After last year's welcome increase in national family history activity, the pandemic has resulted in the cancellation of all live events during the year. However online events have emerged, and the Society was represented at three where the public could 'visit' the shows and interact by text and/or video with our volunteers working from the Resource Centre or their homes. The direct impact on sales or membership was hard to quantify, but it remains appropriate that the Society should stay involved pending the return to live events. It also seems likely that some aspects of virtual gatherings will continue once the pandemic constraints are lifted.

Achievements and performance

The trustees acknowledge the debt the Society owes to the loyal group of volunteers who contribute a considerable amount of time and energy to the Society. Without their enthusiasm and support the Society would be less successful in looking after the needs of the members and promoting the objectives of the Society to the public at large.

One positive result of the national lockdown situations this year has been that the general public has had time to look at their family history and this has meant that the Society has retained more members than in recent years. More new members have also been attracted. The outcome of these factors is that the total number of members has varied very little during the year.

Wiltshire Family History Society

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Objectives and activities *(continued)*

Financial review

The accounts show a surplus of £8,657 compared to a deficit of £9,529 in 2020. There are a number of factors which account for this apparent turnaround in the finances. Because of the pandemic the normal branch activities did not take place which showed as a reduction of £5,000 in branch expenses. The stocktake which was unable to be taken in 2020 was completed this year and resulted in a stock figure £4,800 greater than the previous year. The figure is however still less than in 2018. The Society was also fortunate to receive a legacy of £5,000. It is not expected that the same benefits will appear to the same extent in the 2021/2022 accounts, depending on the lasting effects of the pandemic.

The Society has a reserves policy which ensures that there are sufficient funds to cover a minimum of 12 months' expenses

Plans for future periods

As this report is being written during what is hoped to be the latter period of the COVID-19 pandemic, it is completely uncertain when the Society activities and meetings will be resumed. Transcribing and publishing of original material for the benefit of the public in general will resume when it is safe to do so. Completion of the Parish Registers project, which in last year's report was expected to be completed in 2022, is expected to be delayed for a further year. When completed it will be a marvellous Society achievement of which everyone should be justifiably proud.

The Society is in good health financially, but requires an injection of new blood to enable it to continue to flourish in the future.

The trustees' annual report was approved on 16th August 2021 and signed on behalf of the board of trustees by:

David Weaver
Chairman

Wiltshire Family History Society

Independent Examiner's Report to the Trustees of Wiltshire Family History Society

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Wiltshire Family History Society ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Oakley House
Tetbury Road
Cirencester
Gloucestershire
GL7 1US

McGills
Independent Examiner

17 August 2021

The notes on pages 8 to 15 form part of these financial statements.

Wiltshire Family History Society

Statement of Financial Activities

Year ended 31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	26,229	–	26,229	21,414
Other trading activities	5	15,598	–	15,598	20,240
Investment income	6	624	–	624	1,112
Total income		<u>42,451</u>	<u>–</u>	<u>42,451</u>	<u>42,766</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	767	–	767	781
Costs of other trading activities	8	12,485	–	12,485	27,204
Expenditure on charitable activities	9,10	20,542	–	20,542	24,310
Total expenditure		<u>33,794</u>	<u>–</u>	<u>33,794</u>	<u>52,295</u>
Net income/(expenditure) and net movement in funds		<u>8,657</u>	<u>–</u>	<u>8,657</u>	<u>(9,529)</u>
Reconciliation of funds					
Total funds brought forward		138,664	996	139,660	149,189
Total funds carried forward		<u>147,321</u>	<u>996</u>	<u>148,317</u>	<u>139,660</u>

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

The notes on pages 8 to 15 form part of these financial statements.

Wiltshire Family History Society

Statement of Financial Position

31 March 2021

	Note	2021 £	£	2020 £
Fixed assets				
Tangible fixed assets	15		1,350	1,916
Current assets				
Stocks	16	9,603		4,827
Debtors	17	8,705		9,006
Cash at bank and in hand		132,635		129,558
		150,943		143,391
Creditors: amounts falling due within one year	18	3,976		5,647
Net current assets			146,967	137,744
Total assets less current liabilities			148,317	139,660
Net assets			148,317	139,660
Funds of the charity				
Restricted funds			996	996
Unrestricted funds			147,321	138,664
Total charity funds	19		148,317	139,660

These financial statements were approved by the board of trustees and authorised for issue on 16 August 2021, and are signed on behalf of the committee by:

D. Weaver
Chairman

The notes on pages 8 to 15 form part of these financial statements.

Wiltshire Family History Society

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Unit 3, Bath Road Business Centre, Devizes, Wiltshire, SN10 1XA.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Wiltshire Family History Society

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Wiltshire Family History Society

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	20% reducing balance
Computer and other equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Wiltshire Family History Society

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
General donations	5,789	5,789	1,313	1,313
Gift Aid	2,316	2,316	2,542	2,542
Subscriptions				
Subscriptions	18,124	18,124	17,559	17,559
	<u>26,229</u>	<u>26,229</u>	<u>21,414</u>	<u>21,414</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Books and publications including fiche and CDs	6,966	6,966	5,815	5,815
Pay per view	8,510	8,510	9,594	9,594
Research charges	122	122	573	573
Branches income	-	-	1,855	1,855
Coach trips income	-	-	2,403	2,403
	<u>15,598</u>	<u>15,598</u>	<u>20,240</u>	<u>20,240</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest	624	624	1,112	1,112

7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Other Subscriptions	767	767	781	781

Wiltshire Family History Society

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

8. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Costs of other trading activities - Membership schemes and social lotteries	11,983	11,983	25,346	25,346
Costs of other trading activities - Advertising and publicity	2	2	1,858	1,858
Donations	500	500	–	–
	<u>12,485</u>	<u>12,485</u>	<u>27,204</u>	<u>27,204</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Support costs	20,542	20,542	24,310	24,310

10. Expenditure on charitable activities by activity type

	Support costs £	Total funds 2021 £	Total fund 2020 £
Governance costs	20,542	20,542	24,310

11. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	566	750
Foreign exchange differences	2,221	2,191

12. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	756	756

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
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No salaries or wages have been paid to employees, including the members of the executive committee, during the year.

Wiltshire Family History Society
Notes to the Financial Statements *(continued)*
Year ended 31 March 2021

13. Staff costs *(continued)*

The average head count of employees during the year was Nil (2020: Nil).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

14. Trustee remuneration and expenses

No remuneration was received in the year by the trustees.

15. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2020	36,321	12,223	48,544
Transfers	168	(168)	–
At 31 March 2021	<u>36,489</u>	<u>12,055</u>	<u>48,544</u>
Depreciation			
At 1 April 2020	34,982	11,646	46,628
Charge for the year	301	265	566
At 31 March 2021	<u>35,283</u>	<u>11,911</u>	<u>47,194</u>
Carrying amount			
At 31 March 2021	<u>1,206</u>	<u>144</u>	<u>1,350</u>
At 31 March 2020	<u>1,339</u>	<u>577</u>	<u>1,916</u>

16. Stocks

	2021	2020
	£	£
Raw materials and consumables	<u>9,603</u>	<u>4,827</u>

17. Debtors

	2021	2020
	£	£
Prepayments and accrued income	4,764	4,839
Gift Aid	2,316	2,542
Other debtors	1,625	1,625
	<u>8,705</u>	<u>9,006</u>

18. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	<u>3,976</u>	<u>5,647</u>

Wiltshire Family History Society
Notes to the Financial Statements *(continued)*
Year ended 31 March 2021

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General fund	131,132	42,451	(33,794)	139,789
Eunice Banks Legacy fund	7,532	–	–	7,532
	<u>138,664</u>	<u>42,451</u>	<u>(33,794)</u>	<u>147,321</u>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
General fund	140,661	42,766	(52,295)	131,132
Eunice Banks Legacy fund	7,532	–	–	7,532
	<u>148,193</u>	<u>42,766</u>	<u>(52,295)</u>	<u>138,664</u>

Restricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
Special fund	996	–	–	996
	<u>996</u>	<u>–</u>	<u>–</u>	<u>996</u>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
Special fund	996	–	–	996
	<u>996</u>	<u>–</u>	<u>–</u>	<u>996</u>

There have been no movements on restricted funds during the year ended 31 March 2021.

Special fund

To assist with the preservation of Wiltshire archives and to enable the purchase of fiche and CD Roms for research carried out by or on behalf of the members.

Wiltshire Family History Society

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

20. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	1,350	1,350
Current assets	150,943	150,943
Creditors less than 1 year	(3,976)	(3,976)
Net assets	<u>148,317</u>	<u>148,317</u>

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	1,916	1,916
Current assets	142,777	142,777
Creditors less than 1 year	(4,171)	(4,171)
Net assets	<u>140,522</u>	<u>140,522</u>

Wiltshire Family History Society

Management Information

Year ended 31 March 2021

The following pages do not form part of the financial statements.

Wiltshire Family History Society
Detailed Statement of Financial Activities
Year ended 31 March 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
General donations	5,789	1,313
Gift Aid	2,316	2,542
Subscriptions	18,124	17,559
	<u>26,229</u>	<u>21,414</u>
Other trading activities		
Books and publications including fiche and CDs	6,966	5,815
Pay per view	8,510	9,594
Research charges	122	573
Branches income	-	1,855
Coach trips income	-	2,403
	<u>15,598</u>	<u>20,240</u>
Investment income		
Bank interest	624	1,112
	<u>624</u>	<u>1,112</u>
Total income	<u>42,451</u>	<u>42,766</u>

Wiltshire Family History Society

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2021

	2021 £	2020 £
Expenditure		
Costs of raising donations and legacies		
Other Subscriptions	767	781
	<hr/>	<hr/>
Costs of other trading activities		
Opening stock	4,827	4,827
Purchases	1,958	2,537
Closing stock	(9,603)	(4,827)
Branch Expenditure including speaker	235	5,265
Open days, conferences and seminars	(302)	1,600
Journal production and postage	11,578	12,226
Journal editor costs	2,727	3,096
FFHS subscriptions	563	622
Coach trips	-	1,840
Equipment, research and indexes	2	18
Exceptional costs of raising donations and legacies	500	-
	<hr/>	<hr/>
	12,485	27,204
	<hr/>	<hr/>
Expenditure on charitable activities		
Legal and professional fees	756	756
Other office costs	1,655	1,984
Depreciation	566	750
Bank charges	218	748
Finance officer	2,221	2,191
Travelling expenses	-	66
Advertising and website costs	4,409	6,393
Rent, rates and repairs etc	10,080	10,577
Insurance	637	845
	<hr/>	<hr/>
	20,542	24,310
	<hr/>	<hr/>
Total expenditure	33,794	52,295
	<hr/>	<hr/>
Net income/(expenditure)	8,657	(9,529)
	<hr/>	<hr/>

Wiltshire Family History Society

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Costs of raising donations and legacies		
Other Subscriptions		
Other subscriptions	767	781
	<u> </u>	<u> </u>
Costs of raising donations and legacies	767	781
	<u> </u>	<u> </u>
Costs of other trading activities-		
Opening stock	4,827	4,827
Purchases books and publications etc	1,958	2,537
Closing stock	(9,603)	(4,827)
Branch expenditure including speakers	235	5,265
Open days, conferences and seminars	(302)	1,600
Journal production and postage	11,578	12,226
Journal editor costs	2,727	3,096
FFHS Subscriptions	563	622
	<u>11,983</u>	<u>25,346</u>
Costs of other trading activities - Advertising and publicity		
Coach trips	-	1,840
Equipment, research and indexes	2	18
	<u>2</u>	<u>1,858</u>
Donations		
Donations	500	-
	<u> </u>	<u> </u>
Costs of other trading activities	12,485	27,204
	<u> </u>	<u> </u>
Expenditure on charitable activities		
Governance costs		
Accountancy and legal costs	756	756
Administration, post and stationery	1,655	1,984
Depreciation	566	750
Bank charges	218	748
Finance officer	2,221	2,191
Travelling expenses	-	66
Advertising and website costs	4,409	6,393
Rent, rates and repairs etc	10,080	10,577
Insurance	637	845
	<u>20,542</u>	<u>24,310</u>
Expenditure on charitable activities	20,542	24,310
	<u> </u>	<u> </u>