

Charity registration number: 515599

# Manchester & Lancashire Family History Society

Annual Report and Financial Statements

for the Year Ended 31 December 2021

# **Manchester & Lancashire Family History Society**

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## **Manchester & Lancashire Family History Society**

### **Administrative Details of the Charity, its Trustees, Executive Committee and Advisors**

<b>Charity Registration Number</b>	515599
<b>Registered Office</b>	Manchester Central Library St Peter's Square Manchester M2 5PD
<b>Independent Examiner</b>	Maria M. Hallows B.A. F.C.A. Beever and Struthers St George's House 215/219 Chester Road Manchester M15 4JE
<b>Bankers</b>	The Royal Bank of Scotland Plc Drummond House (A) Branch 1 Redheughs Avenue Edinburgh EH12 9JN  Santander Bootle Merseyside L30 4GB

## Manchester & Lancashire Family History Society

### Administrative Details of the Charity, its Trustees, Executive Committee and Advisors

#### Trustees/Executive Committee Members

The Trustees/Executive Committee during the year were as follows:

Officers	Elected Members	Branch Representatives
Mr D Muil (Chairman)	Mr M Campbell	Mr M J Couper (Anglo-Scottish)
Dr J B Henshall (Vice-Chairman)	Mrs S Forshaw (retired 21/04/2021)	Mr G Holt (Bolton) (resigned 21/04/2021)
Mrs E Lowe (Gen.Secretary)	Mrs R Greenwood	Mrs R Greenwood (Bolton) (w.e.f. 21/04/2021)
Mr K Marsland (Treasurer)	Mrs B H Hartigan (w.e.f. 21/04/2021)	Vacant (Irish Ancestry)
	Mrs B Owen	Mrs L Richardson (Oldham)
	Mrs L V Penneyston	

# **Manchester & Lancashire Family History Society**

## **Trustees' Report**

The Trustees of the Charity present their annual report and the unaudited financial statements for the year ended 31 December 2021.

### **Trustees Responsibilities**

The purpose of this statement is to distinguish the Executive Committee's responsibilities for the accounts from those of the independent examiner as stated in her report, and to record the principal activities of the Society in the year.

The Executive Committee consists of the Trustees [Officers, Elected Members, Co-opted Members and Branch Representatives] and in preparing the accounts for The Manchester & Lancashire Family History Society they are required to carry out their responsibilities with regard to the charitable status of the Society.

The Charity's Trustees are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards [United Kingdom Generally Accepted Accounting Practice].

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP-FRS 102;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the regulations made in that Act. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In addition, the trust deed requires the Trustees to meet not less than once a year and to keep minutes of those meetings.

# **Manchester & Lancashire Family History Society**

## **Trustees' Report**

### **Structure, governance and management**

#### **Organisational structure**

The Society is governed by an Executive Committee comprising the elected officers of Chairman, Vice-Chairman, Treasurer and General Secretary. In addition, up to nine members are elected by the AGM and a further member nominated by each of the Society's four branches. The Executive Committee may also invite other members to participate in meetings but without voting rights.

The function of the Executive Committee is to ensure that matters relating to the Society's meeting of its objectives and undertakings which will involve the Society in significant financial expenditure or commitment are subject to proper scrutiny and approval and to develop the Society's strategy towards meeting its objectives. The Executive Committee also hears reports on the ongoing activities of the Officers and those members with specific responsibilities. Decisions are taken by simple majority vote, the Chairman exercising a casting vote in the event of a tie. Using virtual technology owing to Covid-19 restrictions the Executive Committee met on six occasions during the financial year 2021. Various sub-committees held meetings, also using virtual technology, as required.

#### **Charitable Status**

The Charity is registered as "The Manchester and Lancashire Family History Society" and undertakes its activities under this name. The Society also uses the titles "Anglo Scottish FHS" in connection with its registration with the Scottish Association of Family History Societies, "MLFHS Bolton branch", "MLFHS Bolton FHS" and "MLFHS Oldham branch" in connection with the activities of its Branches with interests in these respective geographical areas. The Society also uses the banner "Manchester Ancestors" in relation to its website [www.mlfhs.uk](http://www.mlfhs.uk).

#### **Objectives and activities**

The principal activities of the Charity throughout the year have continued to be that of promoting and encouraging the public study of British family history and genealogy and also that of promoting the preservation, security and accessibility of relevant archival material.

#### **Public Benefit Statement**

The Charity's Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties. This guidance is contained in "Charities and Public Benefit" published by the Charity Commission.

### **Achievements and performance**

#### **Covid-19 Pandemic**

Though the Coronavirus [Covid-19] pandemic continued to disrupt Society programmes throughout the period, the Society had a successful year. Government restrictions and Local Authority safety protocols limited access to venues and caused some events such as the Society's Annual General Meeting to be re-arranged. However, arrangements were made for key personnel to maintain essential governance tasks by working from home. With the added help of virtual platforms for meetings of the Executive Committee and other planning and decision-making groups disruption was limited.

# **Manchester & Lancashire Family History Society**

## **Trustees' Report**

### **Website Development**

Time was devoted throughout the year to the enhancement of the Society's newly bedded-in website under the banner of Manchester Ancestors. Regular contact was maintained with Off Canvas Ltd [OCL], [the sister company of the designers of the site, Web Foundry Limited], who exercised control of the site in accordance with the Technical Support Programme in force.

### **Education**

Our extensive programme of seminars for beginners in Family History research relied wholly on virtual platforms throughout the year and continued to inform members and non-members alike. The commitment and expertise of our team of presenters is evident from the appreciative feedback received. Similar programmes were also run at the Bolton and Oldham branches for the same limited period. The Members' Handbook was revised and re-issued to accommodate changed circumstances and continued to be a popular point of reference for both new and longer standing members, offering a more accessible understanding of the Society's reach and resources.

### **Membership of The Family History Federation**

The Society continued to develop its membership of The Family History Federation and participated in a number of Federation events during the year. Membership extends the reach of the Society beyond the Greater Manchester region and is proving mutually beneficial to the two organisations.

### **Family History Help Desk**

The Family History Help Desk, which in normal times provides a valuable service as part of our commitment to the "Archives+" partnership, was closed from the beginning of the year to comply with government restrictions on social mobility during the Covid-19 pandemic, and reopened in a limited form when safe to do so in the late autumn. A replacement Help Desk Enquiry service was offered online to members and non-members alike alongside 8 'Hints from the Helpdesk' videos. As a result, in 2021 we welcomed some 500 visitors in total to a mix of face-to-face [5,129 visitors in 2020] and virtual offerings. In the circumstances, about 400 volunteer hours only were donated by volunteers to our Help Desk offering compared to 1,500 volunteer-hours in 2020.

### **Census 21**

In anticipation of the release in early 2022 of the 1921 England & Wales Census Returns by FindMyPast under contract with The National Archives, the Society promoted a year-long project to celebrate the life and times surrounding the year of the Census. Among the contributions to the project was a World [and Manchester] Timeline for 1921, a radio play, a series of blogs, a range of virtual presentations on themes related to events in the year as well as a podcast developed in collaboration with Archives+ partners heralding the Census launch. Further presentations have been planned to sustain interest in the Census in 2022 alongside the leading role to be taken by the Helpdesk teams in support of the Free Access arrangement to be operated by Manchester Central Library as the Northern Hub of The National Archives.

### **Projects**

In spite of Covid restrictions, our various indexing, scanning and transcription teams, working largely from home, have continued to add an exceptionally high volume of data in both the members' area of our website and the more widely available datasets published online. Our databases including the Great Database now contain 2.952 million records. The important work of transcribing the Roman Catholic baptism, marriage and death registers for several more Manchester parishes in the Salford Diocese by homebased volunteers continued. Five further baptism registers were completed during the year and added to the available material, which is not otherwise available online and will be published on a DVD in 2022. Our indexes now identify 833,139 persons on DVDs and files downloadable via our online bookshop. Work has already begun on the remaining registers for the parishes in Salford.

## **Manchester & Lancashire Family History Society**

### **Trustees' Report**

Pandemic restrictions prevented the completion of ongoing projects during 2021. However, we successfully completed distinct stages for many long-term projects and the results have been published on our website. Significant among these was 10,622 BMD references extracted from Manchester Newspapers [bringing the total in the database to 21,514], more than 1,000 newspaper notices for cremations at Manchester Crematorium pre-1940, a further 11,426 records from 5 books of the Creed Registers of Bolton Workhouse [46,595 records from 14 of the 21 registers are now online] and 2,771 names of pupils admitted to Manchester Grammar School between 1730 and 1873. A project to transcribe the registers detailing over 500,000 burials in Manchester and Oldham added a further 16,300 records to the Great Database for parishes in Ardwick, Bradford, Harpurhey, Hulme, Pendlebury, Shaw and Salford. Work continues to add further burials to the record. The Great Database was further enlarged by 1,864 deaths at Scutari Hospital during the Crimean War, 828 scholars from the Admission Registers of Manchester School in the 18th and 19th centuries, and additions from both Slater's and Kelly's Street Directories in 1879, 1911 and 1933 for publicans and their public houses, beer sellers [1,690] and Fish Fryers [1850] as well as 128 entries from the Society's collection of Orphan BMD certificates. Other important additions were the addition of 321 names of Manchester & Salford Church Ministers from Kelly's 1929-1933 Street Directory as well as details of Manchester Church of England churches from Crockford's Clerical Directory of 1898. These have been added to the Great Database Trades & Professions. Indexing of The Manchester Genealogist continued throughout the year with 111 articles indexed. The index now has surname, author, title, place name and keyword indexes to 3,548 articles.

Additions of 12,431 baptism, burial and marriage records have been added to databases for parishes across all denominations in Ardwick, Prestwich, Salford and Walmsley as well as the addition of 26 further burials registers to our listing of burial datasets.

Work continued to enhance longstanding datasets with the addition of 3,989 records to the Great Database in respect of previously lost portions of Chorlton-on-Medlock 1851 Census which now totals over 227,000 names and the revision of the Street Index to 1934 Lancashire Street Atlas to which 125 streets have been added, bringing the total number of streets identified to 44,139.

A major society project to scan, index and digitise the Admission Registers of Royal Manchester School for the Deaf - a collaboration with The Seashell Trust - on hold pending the ending of the Covid restrictions, resumed in October when access to registers held by Manchester Archives became available once more. Arrangements have been finalised to put in hand conservation work necessary in the case of one volume to enable work to be completed up to 1921. The project will continue as further volumes become available. Similarly, a project begun in collaboration with Manchester Jewish Museum to scan letters exchanged with the Zion Church was suspended during the Covid restrictions and will be resumed in the coming year.

An index has been completed in respect of the images of 320 Family History Research files previously scanned and these will be added to the Great Database in the coming year.

Smaller projects in the military sphere included 236 recipients of the Military General Service Medal to serving soldiers in the Lancashire Fusiliers in 1847, a diary kept by Lieutenant Charles Earsham Cooke MC during service at Gallipoli, the names of 30 Lancashire men serving with 3rd Royal Lancashire Militia who died at Gibraltar in 1855. and the muster roll in 1896-1917 of the 1/9th Bn Manchester Regiment [Terr.], as well as names, addresses and dates of birth of officers in the 49th [Openshaw] Battalion Home Guard.

A project to add an online index to aid researchers' access to the Monumental Inscription Database previously uploaded was begun, completing 133 graveyards by the end of the year. Work continues to complete the index. Meanwhile, a further 3,985 names from 741 memorials have been added to the M.I. database, which now numbers in excess of 614,000 records.



# **Manchester & Lancashire Family History Society**

## **Trustees' Report**

The War Memorial Database has benefitted from the addition of a further 3,379 names of soldiers from both World Wars commemorated on 9 memorials, bringing the total number of names to in excess of 69,000 from more than 1,000 memorials.

Progress to add to the 971 names of railwaymen employed by the Lancashire & Yorkshire Railway Company, who died whilst serving in World War I and are recognised on the company's War Memorials at Manchester's Victoria Station and Horwich Loco Works, was suspended during the pandemic. Biographical detail has been obtained in respect of the 971 recognised on both memorials, as well as 345 cemeteries and memorials elsewhere. A further 518 names, largely relating to soldiers from outside the Greater Manchester boundaries, remain to be researched when work on the project resumes.

Work was suspended on the Society's major project of indexing civil birth marriage and death registers for the Lancashire BMD public web index. It is hoped to resume work during 2022, though as the main task is currently the addition of mothers' maiden names to existing birth entries, thus improving the quality of information, the number of entries to be added will be relatively small. The total number of records currently indexed is 22,156,536 and continues to represent a major resource for British genealogy researchers.

### **Branches**

Despite the restrictions on social mobility our branches at Bolton and Oldham, and the Anglo-Scottish branch in Manchester continued to offer a wide and varied programme of seminars, talks and research guidance. Several presentations were also made on Irish themes to meet an increasing interest in the research of Irish Ancestry, which it is hoped will be sustained in the coming year. All were delivered online in the absence of physical venues for the benefit of members and the general public alike. Project work undertaken by branch volunteers is included in the completed project work reported above and continues to add significant transcriptions and digitised records to the Society's archival database on a regular basis.

### **Online Shop [powered by Shopify]**

Sales of books, DVDs and other material have continued at a high level despite the pandemic, when the shop remained open with orders fulfilled by home-based volunteers, with occasional resort to less popular stocks held in the Society's secure store in Central Library.

### **Publications**

Four issues of "The Manchester Genealogist" were published during the year using the well-established size and format. As before, the content of the journal consists mainly of member-submitted articles on various topics relating to Family History research. The final edition of 128, rather than the regular 96 pages, contained articles outlining many aspects of life and times during the year of the 1921 Census. The most highly regarded research articles were considered for the prestigious Earwaker Prize now in its 31st year. Regular editions of Society and branch newsletters served the interests of members with Society and branch associations. Facebook, twitter and e-forum platforms showed increased followings, providing more immediate contact between members and non-members alike. A series of Blogs, many related to the Census 21 project posted to the Society's website has attracted much attention.

### **Meetings and Events**

Relying on virtual meetings throughout the pandemic, the Society was able to hold all four of its quarterly meetings on genealogical topics, alongside additional presentations in relation to its Census 21 project and several other themes, making 14 meetings in all, with more than 1,100 in attendance. Although similarly affected, the programmes of 3 branches offered 32 meetings attracting total attendances of 1,664 from regular visitors and others from across the UK and overseas. The Society's work was promoted in person at three Family History fairs and online at other events throughout the year. Our programme of visits to local libraries and archives, museums and other places of interest was severely curtailed owing to the restrictions on social mobility.

## Manchester & Lancashire Family History Society

### Trustees' Report

#### Financial review

For the year ended 31 December 2021 the society had incoming resources of £48,019 (2020: £50,843) and expenditure of £42,417 (2020: £61,076) and this resulted in a net surplus for the year of £5,602 (2020: net deficit £10,233).

#### Policy on reserves

At the year end date the charity held reserves totalling £109,812 (2020: £104,210). All reserves are unrestricted. Amounts held in fixed assets are £4,278 (2020: £4,101) leaving £105,534 (2020: £100,109) in free reserves.

The reserves indicated are a consolidation of reserve funds for MLFHS and the Branches. The reserves policy reflects the costs that would be incurred in re-establishing the society in a suitable city centre location in the event that the lease with Central Library is not renewed.

#### Plans for future periods

Our work will continue on all the projects currently in progress and we will embark on new projects as time and resources permit. During the year, in accordance with the Strategic Plan, the Society will hold a Family and Local History Fair in the spring and participate in the Manchester Histories Festival in the summer, thus resuming the Society's engagement with the Manchester public. At the beginning of 2022, Bolton branch will celebrate the 40th anniversary of its formation as will the Anglo-Scottish branch in November. Trustees will continue to develop the work of its Promotions and Education Committee to take advantage of the emerging opportunities afforded by online platforms to increase the Society's worldwide reach to its members and the public. The Society will resume a fully-scheduled annual programme of talks [both online and, when safe to do so, face-to-face] alongside similar programmes delivered by branches.

The annual report was approved by the trustees of the charity on 05/03/22 and signed on its behalf by:



K Marsland  
Trustee

## **Manchester & Lancashire Family History Society**

### **Statement of Trustees' Responsibilities**

#### **Trustees Responsibilities**

The purpose of this statement is to distinguish the Executive Committee's responsibilities for the accounts from those of the independent examiner as stated in her report, and to record the principal activities of the Society in the year.

The Executive Committee consists of the Trustees, Officers, Elected Members, Co-opted Members and Branch Representatives and in preparing the accounts for The Manchester & Lancashire Family History Society they are required to carry out their responsibilities with regard to the charitable status of the Society.

The Charity's Trustees are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards [United Kingdom Generally Accepted Accounting Practice].

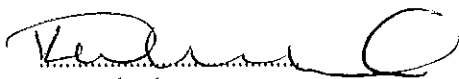
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In addition, the trust deed requires the Trustees to meet not less than once a year and to keep minutes of those meetings.

Approved by the trustees of the charity on 09/03/22 and signed on its behalf by:



K Marsland  
Trustee

## **Manchester & Lancashire Family History Society**

### **Independent Examiner's Report to the trustees of Manchester & Lancashire Family History Society**

I report to the trustees on my examination of the accounts of Manchester & Lancashire Family History Society (the Trust) for the year ended 31 December 2021.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.



.....  
Maria M. Hallows B.A., F.C.A.

Beever and Struthers  
St George's House  
215/219 Chester Road  
Manchester  
M15 4JE

Date: 30 March 2022

# **Manchester & Lancashire Family History Society**

## **Statement of Financial Activities for the Year Ended 31 December 2021**

	Note	Unrestricted funds £	Total 2021 £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	558	558	1,499
Charitable activities	3	47,459	47,459	49,315
Investment income	4	2	2	29
Total Income		<u>48,019</u>	<u>48,019</u>	<u>50,843</u>
<b>Expenditure on:</b>				
Charitable activities	5, 6	<u>(42,417)</u>	<u>(42,417)</u>	<u>(61,076)</u>
Total Expenditure		<u>(42,417)</u>	<u>(42,417)</u>	<u>(61,076)</u>
Net movement in funds		5,602	5,602	(10,233)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>104,210</u>	<u>104,210</u>	<u>114,443</u>
Total funds carried forward	16	<u>109,812</u>	<u>109,812</u>	<u>104,210</u>

All of the charity's activities derive from continuing operations during the above two periods.

# Manchester & Lancashire Family History Society

(Registration number: 515599)

## Statement of Financial Position as at 31 December 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	10	4,278	4,101
<b>Current assets</b>			
Stocks	11	8,132	7,310
Debtors	13	807	650
Cash at bank and in hand		<u>114,619</u>	<u>108,625</u>
		123,558	116,585
<b>Creditors: Amounts falling due within one year</b>	14	<u>(18,024)</u>	<u>(16,476)</u>
<b>Net current assets</b>		<u>105,534</u>	<u>100,109</u>
<b>Net assets</b>		<u>109,812</u>	<u>104,210</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>109,812</u>	<u>104,210</u>
<b>Total funds</b>	16	<u>109,812</u>	<u>104,210</u>

The financial statements on pages 11 to 19 were approved by the trustees, and authorised for issue on 09/03/22 and signed on their behalf by:



K Marsland  
Trustee

## **Manchester & Lancashire Family History Society**

### **Notes to the Financial Statements for the Year Ended 31 December 2021**

#### **1 Accounting policies**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### **Income and endowments**

Subscriptions received from members are credited to the Statement of Financial Activities over the period of time for which the membership is paid on the following basis:-

<b>Due date</b>	<b>Proportion credited as income in year ended 31 December 2021</b>
	<b>%</b>
1 Jan 21	100
1 Feb 21	91.67
1 Mar 21	83.33
1 Apr 21	75.00
1 May 21	66.67
1 Jun 21	58.33
1 Jul 21	50.00
1 Aug 21	41.67
1 Sept 21	33.33
1 Oct 21	25.00
1 Nov 21	16.67
1 Dec 21	8.33

#### **Donations and legacies**

Donations are included in the Statement of Financial Activities (SOFA) in the period to which they relate. Monies are received in advance and are deferred and included within creditors until the period to which they relate. Income is recognised when the society has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that they will be received and the amount can be measured reliably.

#### **Investment income**

This is recorded in the SOFA when receivable. This is normally upon notification of the interest paid or payable by the bank.

#### **Other income**

Other income is accounted for in the period in which the Society is entitled to the receipt.

Gift Aid recovered on donations is accounted for when it is received.

## **Manchester & Lancashire Family History Society**

### **Notes to the Financial Statements for the Year Ended 31 December 2021**

#### **Expenditure**

This is included in the accounts on an accruals basis and is stated net of any recoverable VAT.

#### **Website development costs**

These include fees attributable to the design and build of the new website and ongoing technology support costs.

Website development costs are accounted for in the period in which the Charity incurred the cost.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

#### **VAT**

The Charity is registered for VAT and amounts in the accounts are stated net of VAT.

#### **Taxation**

The Charity is a registered Charity and is exempt from taxation on its income and expenditure.

#### **Tangible fixed assets**

The Library which includes books, manuscripts, typescripts and microfiche has been included in the accounts thus:-

	<b>31 December 2019 and 2020</b>
	<b>£</b>
Council's valuation 31 December 1991	10,000
Historic additions at cost	27,794
Revaluation movement	(34,794)
	<hr/> <b>3,000</b> <hr/>

No depreciation is provided on this asset because it is the Society's practice to maintain these items in a continual state of sound repair and any depreciation would not be material. Write down will be made should there be any impairment to these values.

Depreciation is provided on equipment, furniture & fittings so as to write them off in equal annual instalments over four years.

#### **Stock**

An entity shall measure inventories at the lower of cost and estimated selling price less costs to complete and sell.

#### **Unrestricted Funds**

These include all grants, donations and any other incoming resources that have no specific restriction attached at the moment the resources were received and are free to be used in the general furtherance of the objects of the Charity.



## Manchester & Lancashire Family History Society

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic Financial Instruments. Basic Financial Instruments are initially recognised at the transaction value and subsequently measured at their settlement value.

#### 2 Income from donations and legacies

	Unrestricted funds	Total 2021	Total 2020
	£	£	£
Donations	558	558	1,499
	<u>558</u>	<u>558</u>	<u>1,499</u>

#### 3 Income from charitable activities

	Unrestricted funds	Total 2021	Total 2020
	£	£	£
Subscriptions Received	34,235	34,235	38,442
Tax Recovered on Gift Aid Donations	4,043	4,043	3,431
Sales - Publications etc	5,872	5,872	4,554
Miscellaneous Income	1,122	1,122	1,099
FindMyPast - FMP - Royalties	2,187	2,187	1,789
	<u>47,459</u>	<u>47,459</u>	<u>49,315</u>

#### 4 Investment income

	Unrestricted funds	Total 2021	Total 2020
	£	£	£
Bank interest received	2	2	29
	<u>2</u>	<u>2</u>	<u>29</u>

# Manchester & Lancashire Family History Society

## Notes to the Financial Statements for the Year Ended 31 December 2021

### 5 Expenditure on charitable activities

	Unrestricted funds		
	General	Total	Total
	£	2021	2020
		£	£
Cost of publishing 'The Manchester Genealogist' journal	17,954	17,954	17,009
Cost of publications etc sold	2,662	2,662	1,662
Travel & expenses	263	263	171
Meetings and speaker costs	1,870	1,870	750
Website development expenses	6,984	6,984	28,105
	<u>29,733</u>	<u>29,733</u>	<u>47,697</u>

### 6 Expenditure on managing and administering the Society

	Unrestricted Funds	Total	Total
	£	2021	2020
		£	£
Service charge	3,274	3,274	3,274
Insurance	900	900	773
Postage, stationery & advertising	3,226	3,226	2,622
Equipment rental charges	119	119	172
Repairs & maintenance	488	488	684
Paypal, Shopify & Stripe charges	956	956	851
ISP charges - email hosting	341	341	288
Sundry expenses	1,188	1,188	1,737
Depreciation	567	567	557
Governance costs	1,626	1,626	2,421
<b>Total</b>	<u>12,684</u>	<u>12,684</u>	<u>13,379</u>
<b>Total Expenditure (notes 5 &amp; 6)</b>	<u>42,417</u>	<u>42,417</u>	<u>61,076</u>

# Manchester & Lancashire Family History Society

## Notes to the Financial Statements for the Year Ended 31 December 2021

### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year. A total of £101 (2020: £98) was paid to one council member as a reimbursement of travel expenses.

The society uses the system whereby mileage is claimed at the Inland Revenue recognised rate (0.45p per mile) but only actual petrol is drawn and the balance of £29 (2020: £64) was donated back to the society by the Trustees and is included in the donations.

### 8 Staff costs

The society has no employees. The society is run by the Trustees and Executive Committee members, the main officers being the Chairman, Vice-chairman, General Secretary and the Treasurer.

### 9 Independent examiner's remuneration

The accountants fee consisted of accountancy fees £800 - exclusive of VAT (2020: £790) and independent examiners fees of £725 (2020: £680).

### 10 Tangible fixed assets

	<b>Furniture and equipment £</b>	<b>Library £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 January 2021	11,406	3,000	14,406
Additions	743	-	743
At 31 December 2021	12,149	3,000	15,149
<b>Depreciation</b>			
At 1 January 2021	10,305	-	10,305
Charge for the year	566	-	566
At 31 December 2021	10,871	-	10,871
<b>Net book value</b>			
At 31 December 2021	1,278	3,000	4,278
At 31 December 2020	1,101	3,000	4,101

### 11 Stock

	<b>2021 £</b>	<b>2020 £</b>
Stocks	8,132	7,310

# **Manchester & Lancashire Family History Society**

## **Notes to the Financial Statements for the Year Ended 31 December 2021**

### **12 Taxation**

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

### **13 Debtors**

	2021 £	2020 £
Prepayments	380	254
VAT recoverable	<u>427</u>	<u>396</u>
	<u>807</u>	<u>650</u>

### **14 Creditors: amounts falling due within one year**

	2021 £	2020 £
Accruals	<u>18,024</u>	<u>16,477</u>

### **15 Commitments**

#### **Service charge commitments**

The Society pays a service charge which is £3,274 (2020: £3,274) for the year.

### **16 Funds**

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
<b>Unrestricted funds</b>				
General funds	<u>104,210</u>	<u>48,019</u>	<u>(42,417)</u>	<u>109,812</u>
	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
<b>Unrestricted funds</b>				
General funds	<u>114,443</u>	<u>50,843</u>	<u>(61,076)</u>	<u>104,210</u>

## **Manchester & Lancashire Family History Society**

### **Notes to the Financial Statements for the Year Ended 31 December 2021**

#### **17 Analysis of net assets between funds**

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Tangible fixed assets	4,278	4,278
Current assets	123,558	123,558
Current liabilities	<u>(18,024)</u>	<u>(18,024)</u>
Total net assets	<u>109,812</u>	<u>109,812</u>

#### **18 Related party transactions**

There were no related party transactions in the year.

