

Charity registration number: 515599

Manchester & Lancashire Family History Society

Annual Report and Financial Statements

for the Year Ended 31 December 2022

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

Charity Registration Number	515599
Registered Office	Manchester Central Library St Peter's Square Manchester M2 5PD
Independent Examiner	Helen Binns FCA Beever and Struthers One Express 1 George Leigh Street Ancoats Manchester M4 5DL
Bankers	The Royal Bank of Scotland Plc Drummond House (A) Branch 1 Redheughs Avenue Edinburgh EH12 9JN Santander Bootle Merseyside L30 4GB

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 (w.e.f. 11/05/2022)	Mrs R Greenwood (Bolton)
Mrs E Lowe (Gen.Secretary)	Mrs R Greenwood	Vacant (Irish Ancestry)
Mr K Marsland (Treasurer)	Mrs B H Hartigan	Mrs L Richardson (Oldham)
	Mrs I 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 2022.

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. The Executive Committee met on five occasions during the financial year 2022. Various sub-committees held meetings, using a combination of face-to-face and online meetings, 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.

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

2022 was a period of transition after Covid, when the Society recovered and consolidated its programme in the wake of reduced numbers of returning members to meetings, a full complement of HD volunteers [though short on replacements] and an unresolved approach to hybrid meetings. A significant number of Helpdesk volunteers retired during the pandemic years and replacements have been recruited and trained. We are able to field a full complement of daily teams at present, but are having real difficulty in recruiting additional volunteers to stand-in during absences for holiday and sickness leave. This is exacerbated by the continuing impact of Covid cases.

Manchester & Lancashire Family History Society

Trustees' Report

Website

Time was devoted throughout the year to the management of the Society's 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 and experienced researchers alike in Family History research resumed its face-to-face seminars 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 Anglo-Scottish, Bolton and Oldham branches.

Membership of The Family History Federation

The Society continued to develop its membership of The Family History Federation, using a number of Federation facilities 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 resumed a full 5 hour-a-day, 5 day-a-week service from the beginning of the year. This was achieved only with significant additions to our teams, which became necessary following retirements which occurred throughout the Covid-19 epidemic. As a result, our volunteers were able to receive almost 5,000 visitors throughout the year, contributing upwards of 4,500 volunteer hours to our Help Desk offering, thus approaching pre-pandemic levels. This compares to 400 volunteer-hours during the restrictions in place during 2021.

Census 21

The increased attendance of the public at the Helpdesk was largely prompted by the launch in January of the returns of the 1921 Census by FindMyPast [FMP]. To promote the launch, with the assistance of FMP, our Helpdesk hosted two sold-out online presentations of the elements of the Census release by FMP speakers. At the request of Manchester Central Library management, our Helpdesk teams assumed the leading role in support of the Free Access arrangement to be operated by the Library as the Northern Hub of The National Archives. Such interest was sustained throughout the year despite arrangements to extend free access to other venues at the year-end.

Projects

With the relaxation of Covid restrictions, our various indexing, scanning and transcription teams were able to resume operations at Central Library and other venues whilst also continuing to work from home. Projects suspended during the pandemic have been resumed and, in most cases completed, adding a 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 in excess of 3.3 million records.

The important work of transcribing, by kind permission of the Diocese, the Roman Catholic baptism, marriage and death registers for several more Manchester parishes in the Salford Diocese by homebased and onsite volunteers continued. Five further baptism registers were indexed and transcribed, together with images only of registers for St Casimir, Collyhurst [with names in Polish and other East European languages where translation was not possible]. 241,555 names were added to the available material, which is not otherwise available online. This year's data has been published on a DVD. Our indexes now identify 1,118,176 persons on DVDs and files downloadable via our online bookshop. The registers for all Manchester parishes have now been completed and work has already begun on the remaining registers for the parishes in Salford.

Manchester & Lancashire Family History Society

Trustees' Report

A major project managed by Bolton branch volunteers added a further 19,011 records from the Creed Registers of Bolton Workhouse to the Great Database bringing the total number of records to 64,662.

Our ongoing project to capture historic Newspaper Announcements [principally BMD references] from the Manchester Mercury and the Manchester Courier added a further 19,514 names to the database bringing the total for the project to 41,075. Work continued on the ongoing project to transcribe the registers detailing over 500,000 burials in Manchester and Oldham and added a further 9,242 names from a range of parishes spanning the years 1786-1945. Work continues to add further burials to the record.

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.

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 and Manchester Archives - was completed to the close of 1922 in December after all necessary conservation work was finalised. A further 28 volumes covering the 19th century and early 20th century have been scanned and indexed during the year. The data has been added to the Great Database and has been shared with The Seashell Trust in time for the Trust's bi-centenary in 2024, as originally planned. The project will continue as previously time-barred volumes become available.

A project begun in collaboration with Manchester Jewish Museum to scan 400 letters from World War 1 and a further 100 from World War 2 exchanged with the Zion Chapel in Hulme has been temporarily suspended owing to the illness of a volunteer and will be resumed on her recovery.

Volunteers continue to identify references to streets and buildings shown on Godfrey Maps covering central Manchester, Oldham and Bury for addition to the Godfrey Map Index introduced some years ago. The searchable index now holds the names of 21,521 streets and buildings each identified to district and map number on which it appears.

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 future, once work to redact details of living persons has been performed.

Among a range of miscellaneous small projects, Bolton volunteers transcribed and added 264 baptisms for King's Hall Wesleyan Methodist Mission 1932-1958, 402 baptisms at Walmsley Old Chapel, Dimple, 278 names taken from the Little Bolton Poor Rate books and 1,194 Baptisms at Bolton Victoria Hall (Wes Meth) 1897-1965 to the database.

A further 548 deaths of Manchester soldiers whilst in care at Scutari Hospital, Crimea, between 1854 and 1856 have been added to the Great Database bringing the project to completion with a total of 5,893 names. Other projects included transcription 191 names and details of those killed in the explosion at Wood Pit, Haydock on 7 June 1878 and a number of baptisms between 1875-1898 for Audenshaw (Red Hall) Methodist New Connexion.

Anglo Scottish volunteers have begun to add details previously published in early editions of The Manchester Genealogist to the Great Database, thus facilitating name searches. Among these records are 29 for Salford children indentured as apprentices 1810-1821, and details of 45 persons admitted to the Dukinfield Moravian church 1720-1755.

A project begun by Oldham volunteers, to transcribe 2,880 entries from the admission registers of Baguley Sanatorium is ongoing, subject to redaction of all entries relating to patients born after 1921.

Manchester & Lancashire Family History Society

Trustees' Report

The project to add biographical detail to the 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, as well as 345 cemeteries and memorials elsewhere, has been completed. The biographical detail for 971 soldiers of the 1489 acknowledged on the memorials has been scanned, indexed and uploaded to the War Memorial Database. A further 518 names, largely relating to soldiers from outside the Greater Manchester boundaries, remain to be researched in future years.

Work was resumed on the Society's major project of indexing civil birth marriage and death registers for the Lancashire BMD public web index. 145,292 Mothers' Maiden Names have been added to existing birth records for births registered at Manchester Register Office completing the work in the Newton and Blackley districts. Work continues in respect of the Hulme District. Indexes to births up to 1996-2000 and all deaths up to 2008 have been updated for Bolton Register Office as well as the addition of 18,672 marriages from 1961 to 1967 in the Salford Register Office. The total number of records currently indexed is 22,250,509 and continues to represent a major resource for British genealogy researchers.

Branches

Our Anglo-Scottish and Bolton branches both celebrated the fortieth anniversary of their founding during the year. Together with our Oldham branch, some years younger, they continue to provide specialist guidance to researchers into local archives whilst bringing a depth of knowledge of local history to bear on the results of research. They accomplish this with a full programme of beginners talks, help desk sessions, local speakers using online and face-to-face meetings with access to local archives at their respective venues. Each branch also publishes its own newsletter at regular intervals throughout the year as well as contributing to the pages of the Society's house journal, *The Manchester Genealogist*, and sustaining its own series of webpages on the Society website, <https://www.mlfhs.uk>. 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. Several presentations were also made on Irish themes to meet an increasing interest in the research of Irish Ancestry.

Online Shop [powered by Shopify]

Sales of books, DVDs and other material have continued at a high level following the restoration of service from Central Library. We continue to offer new material as it is published, and sales contribute significantly to Society income.

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 most highly regarded research articles were considered for the prestigious Earwaker Prize now in its 33rd 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, posted to the Society's website continue to attract members' interest.

Manchester & Lancashire Family History Society

Trustees' Report

Meetings and Events

The Society resumed our Quarterly Meetings programme in May when we welcomed numbers of returning members after two years of cancelled meetings. Four quarterly meetings took place on genealogical topics, alongside additional presentations in relation to the release of 1921 Census returns and several other themes, making 18 meetings in all, with more than 1,200 in attendance. The programmes of 3 branches offered 31 meetings, using a mixture of Room and Zoom platforms and attracting total attendances of upwards of 1,500 from regular visitors and others from across the UK and overseas. The Society organised and delivered a well-attended Local and Family History Fair in the Performance Space in March featuring 15 local organisations with support from our Archives+ partners.

The Society's work was promoted in person at Family History Fairs in Huddersfield, Buxton, Salford and Stretford, as well as other events online throughout the year. Our programme of visits to local libraries and archives, museums and other places of interest resumed with a visit to the refurbished Jewish Museum in Cheetham Hill.

The Society's participation in the Manchester Libraries Festival Activism event in September, the Manchester Literature Festival and the BBC Centenary in October reinforced its commitment to our partnership with Archives+.

Financial review

For the year ended 31 December 2022 the society had incoming resources of £47,175 (2021: £48,019) and expenditure of £44,685 (2021: £42,417) and this resulted in a net surplus for the year of £2,490 (2021: £5,602).

Policy on reserves

At the year-end date the charity held reserves totalling £112,302 (2021: £109,812). All reserves are unrestricted. Amounts held in fixed assets are £5,072 (2021: £4,278) leaving £107,230 (2021: £105,534) 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

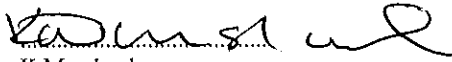
A review of the Society's Constitution recommended procedural changes to reflect the impact of social behaviour and management practices caused during the Covid pandemic. These recommendations will be submitted to members at the forthcoming Annual General Meeting for approval and implementation.

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 another Family and Local History Fair in the spring, building on the successful event last year and participate in the Manchester Histories Festival in the summer, thus reinforcing the Society's engagement with the Manchester public. 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. We expect to overcome obstacles to operating hybrid meetings from Central Library. Until then we will continue to offer a fully-scheduled annual programme of talks [both online and face-to-face] to maintain close touch with local and more remote members, alongside similar programmes delivered by branches.

Manchester & Lancashire Family History Society

Trustees' Report

The annual report was approved by the trustees of the charity on 5 April 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'K. Marsland', written over a dotted line.

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].

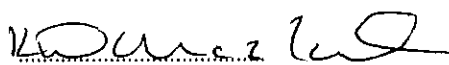
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial 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 5 April 2023 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.



Helen Binns FCA
Beever and Struthers

One Express
1 George Leigh Street
Ancoats
Manchester
M4 5DL

5 April 2023

Manchester & Lancashire Family History Society

Statement of Financial Activities for the Year Ended 31 December 2022

	Note	Unrestricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:				
Donations and legacies	2	1,215	1,215	558
Charitable activities	3	45,898	45,898	47,459
Investment income	4	62	62	2
Total Income		<u>47,175</u>	<u>47,175</u>	<u>48,019</u>
Expenditure on:				
Charitable activities	5, 6	<u>(44,685)</u>	<u>(44,685)</u>	<u>(42,417)</u>
Total Expenditure		<u>(44,685)</u>	<u>(44,685)</u>	<u>(42,417)</u>
Net movement in funds		2,490	2,490	5,602
Reconciliation of funds				
Total funds brought forward		<u>109,812</u>	<u>109,812</u>	<u>104,210</u>
Total funds carried forward	16	<u>112,302</u>	<u>112,302</u>	<u>109,812</u>

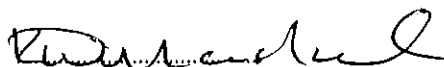
Manchester & Lancashire Family History Society

(Registration number: 515599)

Statement of Financial Position as at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	5,072	4,278
Current assets			
Stocks	11	7,895	8,132
Debtors	13	761	807
Cash at bank and in hand		<u>117,601</u>	<u>114,619</u>
		126,257	123,558
Creditors: Amounts falling due within one year	14	<u>(19,027)</u>	<u>(18,024)</u>
Net current assets		<u>107,230</u>	<u>105,534</u>
Net assets		<u>112,302</u>	<u>109,812</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>112,302</u>	<u>109,812</u>
Total funds	16	<u>112,302</u>	<u>109,812</u>

The financial statements on pages 10 to 18 were approved by the trustees, and authorised for issue on 5 April 2023 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 2022

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:

Due date	Proportion credited as income in year ended 31 December 2022
	%
1 Jan 22	8
1 Feb 22	16.67
1 Mar 22	25.00
1 Apr 22	33.33
1 May 22	41.67
1 Jun 22	50.00
1 Jul 22	58.33
1 Aug 22	66.67
1 Sept 22	75.00
1 Oct 22	83.33
1 Nov 22	91.67
1 Dec 22	100

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 2022

Expenditure

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

Website costs

These include fees attributable to ongoing technology support costs.

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 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.

Tangible fixed assets

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

	at 31 December 2022
	£
Council's valuation 31 December 1991	10,000
Historic additions at cost	27,794
Revaluation movement	(34,794)
	<hr/> 3,000 <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 2022

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 2022	Total 2021
	£	£	£
Donations	1,215	1,215	558
	<u>1,215</u>	<u>1,215</u>	<u>558</u>

3 Income from charitable activities

	Unrestricted funds	Total 2022	Total 2021
	£	£	£
Subscriptions Received	33,242	33,242	34,235
Tax Recovered on Gift Aid Donations	4,881	4,881	4,043
Sales - Publications etc	4,618	4,618	5,872
Miscellaneous Income	886	886	1,122
FindMyPast - FMP - Royalties	2,271	2,271	2,187
	<u>45,898</u>	<u>45,898</u>	<u>47,459</u>

4 Investment income

	Unrestricted funds	Total 2022	Total 2021
	£	£	£
Bank interest received	62	62	2
	<u>62</u>	<u>62</u>	<u>2</u>

Manchester & Lancashire Family History Society

Notes to the Financial Statements for the Year Ended 31 December 2022

5 Expenditure on charitable activities

	Unrestricted funds		
	General	Total	Total
	£	2022 £	2021 £
Cost of publishing 'The Manchester Genealogist' journal	20,121	20,121	17,954
Cost of publications etc sold	2,190	2,190	2,662
Travel & expenses	129	129	263
Meetings & speaker costs	1,710	1,710	1,870
Website development expenses	-	-	6,984
Website support expenses	6,513	6,513	-
	<u>30,663</u>	<u>30,663</u>	<u>29,733</u>

6 Expenditure on managing and administering the Society

	Unrestricted Funds	Total 2022	Total 2021
	£	£	£
Service charge	3,274	3,274	3,274
Insurance	717	717	900
Postage, stationery & advertising	2,414	2,414	3,226
Equipment rental charges	119	119	119
Repairs & maintenance	728	728	488
Paypal, Shopify & Stripe charges	926	926	956
ISP charges - email hosting	289	289	341
Sundry expenses	2,109	2,109	1,188
Depreciation	759	759	567
Governance costs	2,687	2,687	1,626
Total	<u>14,022</u>	<u>14,022</u>	<u>12,684</u>
Total Expenditure (notes 5 & 6)	<u>44,685</u>	<u>44,685</u>	<u>42,417</u>

Manchester & Lancashire Family History Society

Notes to the Financial Statements for the Year Ended 31 December 2022

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 £77 (2021: £101) 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 £57 (2021: £29) 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 of £805 - exclusive of VAT (2021: £800) and independent examiners fees of £730 (2021: £725).

10 Tangible fixed assets

	Furniture and equipment £	Library £	Total £
Cost			
At 1 January 2022	12,149	3,000	15,149
Additions	<u>1,553</u>	<u>-</u>	<u>1,553</u>
At 31 December 2022	<u>13,702</u>	<u>3,000</u>	<u>16,702</u>
Depreciation			
At 1 January 2022	10,871	-	10,871
Charge for the year	<u>759</u>	<u>-</u>	<u>759</u>
At 31 December 2022	<u>11,630</u>	<u>-</u>	<u>11,630</u>
Net book value			
At 31 December 2022	<u>2,072</u>	<u>3,000</u>	<u>5,072</u>
At 31 December 2021	<u>1,278</u>	<u>3,000</u>	<u>4,278</u>

11 Stock

	2022 £	2021 £
Stocks	<u>7,895</u>	<u>8,132</u>

Manchester & Lancashire Family History Society

Notes to the Financial Statements for the Year Ended 31 December 2022

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

	2022 £	2021 £
Prepayments	388	380
VAT recoverable	373	427
	<u>761</u>	<u>807</u>

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	<u>19,027</u>	<u>18,024</u>

15 Commitments

Service charge commitments

The Society pays a service charge which is £3,274 (2021: £3,274) for the year.

16 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
General funds	<u>109,812</u>	<u>47,175</u>	<u>(44,685)</u>	<u>112,302</u>
	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds				
General funds	<u>104,210</u>	<u>48,019</u>	<u>(42,417)</u>	<u>109,812</u>

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Notes to the Financial Statements for the Year Ended 31 December 2022

17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Tangible fixed assets	5,072	5,072
Current assets	126,257	126,257
Current liabilities	<u>(19,027)</u>	<u>(19,027)</u>
Total net assets	<u>112,302</u>	<u>112,302</u>

18 Related party transactions

There were no related party transactions in the year.