

Charity registration number: 515599

Manchester & Lancashire Family History Society

Annual Report and Financial Statements
for the Year Ended 31 December 2023

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	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) (resigned 12th August 2023)
	Mrs I V Penneyston	Mrs J Costa (Oldham) (w.e.f. 13th August 2023)

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 2023.

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.

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, following a resolution by the members in Annual General Meeting, the Constitution was amended to allow up to six members to be 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.

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Trustees' Report

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 2023. 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

The Year in Summary

2023 was a period of consolidation, when the Society enhanced its programmes for education, promotion and internet presence. This led to the introduction of a new series of seminars for the beginner, a wider format for meetings, which included hybrid platforms and a refreshment of the society website including an upgrade of the computer management system. Replacement volunteers were engaged to ensure our Helpdesk, Project and Fairs teams were fully-crewed. We explored new ways of reaching the public, including local radio broadcasts and promoting the value of DNA profiling to family history research.

Website

Development of the Society's website, <https://www.mlfhs.uk> Manchester Ancestors, continued with an improved guide to navigation of the site and some additional features to reflect our enhanced programmes. An additional feature was the introduction of a Reference Library to display significant reference documents relating to Census and Civil Registration. The Trustees commissioned an upgrade of the computer management system to meet contemporary industry standards. This work was carried out by the technical support company, Off Canvas Ltd [OCL.]

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Trustees' Report

Education

A noticeable decline in attendance at in-person engagements in the wake of the Covid-19 pandemic warranted a revised programme of seminars and talks. To meet that challenge, our programme of seminars for beginners and experienced researchers alike in Family History research included many more online and hybrid events to supplement the regular level of in-person gatherings. Recognising the need to provide follow-up guidance to beginners we introduced a revised series of Explore talks aimed at both the beginner and the more advanced researcher. We continue to receive appreciative testimonials from those attending via all formats for the skill and expertise shown by our team of presenters. Similar programmes run at the Anglo-Scottish, Bolton and Oldham branches sustained continuing loyalty in our special interest groups.

Membership of The Family History Federation

The Family History Federation's programme of monthly Get-Togethers online resulted in the exchange of a wide range of responses adopted by societies across the country to the common challenges facing the sector. Membership continues to be mutually beneficial to the two organisations.

Family History Helpdesk

The Family History Helpdesk, a unique 5-hour-per-day, 5-day-per-week service throughout the year, continued to provide guidance to large numbers of the visiting public. Access to the 1921 Census Returns continued to attract many to visit us, often beginning their journey of discovery, with the result that 3,500 visitors attended, meriting the contribution of 4,500 volunteer hours annually. A new feature this year was a local radio broadcast where, in an interview with a well-known local broadcaster, our senior Helpdesk coordinator outlined the enjoyment to be had from family history research as well as the recommended steps a beginner should take to start one's research.

Projects

Fulfilling our constitutional aims to record the unrecorded and preserve the recorded, our project teams continued to devote volunteer hours to identifying historic records for transcription, scanning and indexing for uploading to the Society's Great Database. This valuable resource now contains in excess of 3.4 million records, built up over the Society's 59-year history.

Several projects were brought to completion during the year, [though additional data often comes to light belatedly and, of course, is added when received]. Chief among these was a further 38,844 names from the Bolton Workhouse Creed Registers. Another completed project was the digitisation and indexation of the Admissions Register of the Royal Manchester School for the Deaf and Dumb for the first 200 years of its life. This is a case in point where a missing volume came to light and was processed. In all 1,667 names were recorded. A further 2,777 names were recorded from the Pupils' Register of the same school, which celebrated its bi-centenary during 2023. Both records were shared with the Seashell Trust, the charity managing the historic school for future use in its administrative work. The Godfrey Street Map Indexes of locations has now added 6,839 street names and has largely completed the task of recording all areas of Manchester and surrounding districts. The project will continue to identify and process other maps covering outlying districts of Manchester.

Also completed is the recording of 2,800 names listed in the Admissions Register of Baguley Sanatorium between 1930 and 1936, with redaction of all entries where the individual was not born in 1922 or earlier. Two small projects begun and completed in the year involved admissions to Bolton Workhouse 1839-1861 and 1,528 baptisms at Bolton Wesleyan Methodist Chapel 1789-1814.

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Trustees' Report

Foremost among ongoing projects is the task of adding the transcription of baptism registers kept at parishes within the Salford Roman Catholic Diocese, by our team of homebased and onsite volunteers. Thus, baptisms at Our Lady of Grace 1889-1923, Our Lady of Mount Carmel, Ordsall 1877-1912 and St Mary, Eccles 1879-1923 were published as a downloadable file to the Society Online Shop. This work adds significantly to the wealth of material now available among more than one and a quarter million persons listed solely by this project. Registers for other Salford parishes remain to be transcribed and indexed in future years.

Our ongoing project to capture historic Newspaper Announcements [principally BMD references] from the Manchester Mercury and the Manchester Courier added a further 26,256 BMD references, 719 bigamy reports and 362 inquest reports to the database bringing the total for the project to 68,412. 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.

8,123 burials have been added to the Great Database from the Sexton's Books 1772-1812 of Manchester Collegiate Church, as transcribed from the Owen's Manuscripts, together with transcribed details of several hundred photographs from St Andrew's Church, Blackley. We also await permission to add details of memorials uncovered by Salford University Archaeological Unit.

Scanning is complete in respect of 11,189 names of staff recorded on a collection of Horwich Locomotive Works Staff Record Cards. 7,113 names have been indexed and added to the Great Database, whilst 4,076, relating mostly to rail workers employed by the Lancashire & Yorkshire Railway Company remain to be indexed and added in 2024.

1,467 names appearing on 340 Memorials in Manchester cemeteries have been added to the Monumental Inscriptions dataset.

A substantial project to transcribe, digitise and index the staff record cards of Manchester City Transport Division between 1885 and 1922 was begun in 2023. At year-end 1,540 cards had been indexed of 2,169 records scanned. The entire collection holds potentially 35,000 entries so work will continue in 2024 to transcribe, digitise and index the remaining cards.

Among a number of small projects completed in the year 364 entries relating to images and an index of baptismal and marriages registers of Risley Chapel and Croft Unitarian Church in Cheshire, previously thought to be lost, have now been added to the Great Database. A project to scan 350 letters from World War 1 and World War 2 exchanged with the Zion Chapel in Hulme was resumed following recovery from illness of a volunteer and for which 236 are now indexed and added to the database. 167 names have been added to the Great Database in respect of persons remembered on Cheadle High Street War Memorial.

Lancashire BMD

The Society's major project of indexing civil birth marriage and death registers for the Lancashire BMD public web index continued to add names to births, marriage and death records. This long-term project is approaching completion as various datasets come up to the present day. One such project, for births in the Bolton RD now includes Mother's Maiden Names up to 2007, when online registration was introduced, and has now reached completion. This dataset carries 937,974 records. Births for Bury, Lancaster, Bolton and Manchester Bradford RDs have been added, along with marriages for Fylde, Burnley and Bury. Deaths registered in the 1960s and 1970s in Bolton and Bury RDs added to the overall number of records currently indexed. The lifetime totals for the project districts, Bolton, Manchester, Oldham and Salford, in which the society is directly involved totals 9,366,759 of in excess of 22 million records for the project as a whole. The project, part of a national project, continues to represent a major resource for British genealogy researchers.

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Trustees' Report

Branches

Our branches, Anglo-Scottish, Bolton and Oldham continued to provide specialist guidance to researchers with a special interest in each of these locations. Bolton and Oldham both adapted well to changes of venue and host library refurbishments. Together with the Anglo-Scottish, they attracted attendances to pre-Covid levels for their comprehensive programme of beginners' talks, Helpdesk sessions and specialist speakers. Comfortably embracing the emerging technology demanded for hybrid or Room and Zoom meetings, each branch provided a mixed schedule of in-person, online and hybrid sessions throughout the year, thus reaching the many members & visitors resident elsewhere in the UK and overseas, as well as the more local residents within reasonable travel distance of their venues. Branches continue to contribute to the pages of the Society's house journal, "The Manchester Genealogist" [TMG]. The monthly publication of branch newsletters, allied to their own web-pages and the use of social media platforms ensured continuous contact with members across the world. All branches actively support the Society's project programme adding a significant number of transcriptions and digitised records to the Great Database. Details of their work is included in the project work reported above.

Online Shop [powered by Shopify]

The number of first-time customers is increasing, thus ensuring that the society continues to benefit from the significant income that derives from the sale of books, DVDs and downloads which this service provides.

Publications

Four editions of "The Manchester Genealogist" [TMG] were published during the year, using the well-established size and format. This year, to combat the increasing cost of overseas postage, trustees reluctantly decided to only offer a new digital edition to overseas members. The printed and mailed edition continues to be available to new overseas members on payment of a small supplement. Whilst UK members are encouraged to choose to receive a digital edition to reduce the increasing cost of inland postal rates, the vast majority of UK members are opting to receive a printed edition.

The content of the journal continues to consist mainly of member-submitted articles on the theme of family history research. A judging panel for the Earwaker Prize, now in its 34th year, considers the most highly regarded articles each year, presenting an award to the prize-winner at the Annual General Meeting. Monthly editions of Society and branch newsletters and daily postings on social media platforms maintain contact with members and others between editions of TMG. The society website posts up-to-date news of meetings and other events across the family history world.

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Trustees' Report

Meetings and Events

The Society presented our regular programme of in-person Quarterly Meetings at our home in Manchester Central Library, welcoming members and visitors in pre-Covid numbers. A new feature this year was 'A Week of Talks' delivered online which attracted a wide range of interest including visitors resident in North America and Australasia in addition to many from Lancashire and elsewhere in the UK. In all, including Branch programmes, the Society hosted 46 meetings using a mix of formats, in-person, online and hybrid, to reach as wide an audience as possible. Our recently launched Explore programme, aimed at beginners and intermediate researchers began towards the end of the year with a well-supported presentation of deep-diving research techniques.

Our patron, the Lord Mayor of the City of Manchester, opened a successful renewal of our annual Family and Local History Fair, Discovering Family Lives. This took place in March and was supported by our Archives+ partners and 15 local community organisations. The whole-day event attracted a wide range of visitors who engaged enthusiastically with the knowledgeable stall-holders.

Society teams promoted our work in person at Family and Local History Fairs held by other groups across the North of England, notably Manchester Mediaeval Festival held at Chetham's School of Music, Buxton U3A, Quarry Bank Mill at Styal, Salford and Huddersfield. A well-attended visit to Manchester Art Gallery fulfilled our commitment to a programme of visits to local libraries, archives, museums and other places of interest.

The Society's participation in the Manchester Libraries Festival and a presentation during the Local Community History Month reinforced our commitment to our partnership with Archives+ and our support for community groups.

Financial review

For the year ended 31 December 2023 the society had incoming resources of £52,993 (2022: £47,175) and expenditure of £56,950 (2022: £44,685) and this resulted in a net loss for the year of £3,957 (2022: profit £2,490).

Policy on reserves

At the year-end date the charity held reserves totalling £108,346 (2022: £112,302). All reserves are unrestricted. Amounts held in fixed assets are £4,303 (2022 : £5,072) leaving £104,043 (2022: £107,230) 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

Events to mark the 60th anniversary of the formation of the Society as the Manchester Genealogical Society will feature strongly in the timetable for 2024. In accordance with the Strategic Plan, the Society will hold another Family and Local History Fair in the spring, building on the successful events of previous years.

In company with our partners, we will participate in an event to celebrate the 10th anniversary of the groundbreaking Archives+ Heritage Hub, and that of our partner the Ahmed Iqbal Ullah Race [Race Archives & Community Engagement] Centre. 2024 will see significant anniversaries of the University of Manchester and Manchester Metropolitan University and we will participate in those celebrations too. We will continue to support events organised by our partners and civic authorities where the Society presence is practical and beneficial.

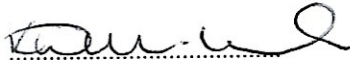
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We will continue to progress all ongoing projects and identify and embark on new projects as time and resources permit. Plans for a change to enhance publication of the house journal will be put into effect early in the year together with refreshed signage to the Helpdesk area. Long-term strategic reviews by the Promotions & Education sub-committee will result in improvements to the website, and an increased representation at Fairs across the country using online platforms.

A fully-scheduled annual programme of talks [both online and in-person] by experienced speakers will maintain close touch with local and more remote members, alongside similar programmes delivered by branches. A planned programme of Explore seminars is already scheduled to develop the technical skills of beginners and intermediate researchers.

The annual report was approved by the trustees of the charity on ~~11.04.24~~ and signed on its behalf by:



K Marsland
Treasurer

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 2023.

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.

H. E. Binns
Helen Binns FCA
Beever and Struthers

One Express
1 George Leigh Street
Ancoats
Manchester
M4 5DL

Date: 11.04.24

Manchester & Lancashire Family History Society

Statement of Financial Activities for the Year Ended 31 December 2023

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies	2	1,268	1,268
Charitable activities	3	51,219	51,219
Investment income	4	506	506
Total Income		<u>52,993</u>	<u>52,993</u>
Expenditure on:			
Charitable activities	5, 6	<u>(56,950)</u>	<u>(56,950)</u>
Total Expenditure		<u>(56,950)</u>	<u>(56,950)</u>
Net movement in funds		(3,957)	(3,957)
Reconciliation of funds			
Total funds brought forward		<u>112,302</u>	<u>112,302</u>
Total funds carried forward	16	<u>108,345</u>	<u>108,345</u>

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies		1,215	1,215
Charitable activities		45,898	45,898
Investment income	4	62	62
Total Income		<u>47,175</u>	<u>47,175</u>
Expenditure on:			
Charitable activities		<u>(44,685)</u>	<u>(44,685)</u>
Total Expenditure		<u>(44,685)</u>	<u>(44,685)</u>
Net movement in funds		2,490	2,490
Reconciliation of funds			
Total funds brought forward		<u>109,812</u>	<u>109,812</u>
Total funds carried forward	16	<u>112,302</u>	<u>112,302</u>

Manchester & Lancashire Family History Society

(Registration number: 515599)

Statement of Financial Position as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	4,303	5,072
Current assets			
Stocks	11	6,903	7,895
Debtors	13	2,372	761
Cash at bank and in hand		<u>110,954</u>	<u>117,601</u>
		120,229	126,257
Creditors: Amounts falling due within one year	14	<u>(16,187)</u>	<u>(19,027)</u>
Net current assets		<u>104,042</u>	<u>107,230</u>
Net assets		<u>108,345</u>	<u>112,302</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>108,346</u>	<u>112,302</u>
Total funds	16	<u>108,346</u>	<u>112,302</u>

The financial statements on pages 10 to 18 were approved by the trustees, and authorised for issue on ~~11.04.24~~ and signed on their behalf by:



K Marsland
Treasurer

Manchester & Lancashire Family History Society

Notes to the Financial Statements for the Year Ended 31 December 2023

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 2023
	%
1 Jan 23	8
1 Feb 23	16.67
1 Mar 23	25.00
1 Apr 23	33.33
1 May 23	41.67
1 Jun 23	50.00
1 Jul 23	58.33
1 Aug 23	66.67
1 Sept 23	75.00
1 Oct 23	83.33
1 Nov 23	91.67
1 Dec 23	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 2023

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 2023
	£
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 2023

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 2023	Total 2022
	£	£	£
Donations	1,268	1,268	1,215
	<u>1,268</u>	<u>1,268</u>	<u>1,215</u>

3 Income from charitable activities

	Unrestricted funds	Total 2023	Total 2022
	£	£	£
Subscriptions Received	36,524	36,524	33,242
Tax Recovered on Gift Aid Donations	4,642	4,642	4,881
Sales - Publications etc	5,565	5,565	4,618
Miscellaneous Income	631	631	886
FindMyPast - FMP - Royalties	3,858	3,858	2,271
	<u>51,220</u>	<u>51,220</u>	<u>45,898</u>

4 Investment income

	Unrestricted funds	Total 2023	Total 2022
	£	£	£
Bank interest received	506	506	62
	<u>506</u>	<u>506</u>	<u>62</u>

Manchester & Lancashire Family History Society

Notes to the Financial Statements for the Year Ended 31 December 2023

5 Expenditure on charitable activities

	Unrestricted funds		
	General	Total	Total
	£	2023 £	2022 £
Cost of publishing 'The Manchester Genealogist' journal	20,722	20,722	20,121
Cost of publications etc sold	3,845	3,845	2,190
Travel & expenses	111	111	129
Meetings & speaker costs	1,566	1,566	1,710
Events Sponsored by Branches	767	767	-
Website support expenses	13,021	13,021	6,513
	<u>40,032</u>	<u>40,032</u>	<u>30,663</u>

6 Expenditure on managing and administering the Society

	Unrestricted Funds		
	General	Total	Total
	£	2023 £	2022 £
Service charge	2,592	2,592	3,274
Insurance	708	708	717
Postage, stationery & advertising	3,016	3,016	2,414
Equipment rental charges	711	711	119
Repairs & maintenance	1,001	1,001	728
Paypal, Shopify & Stripe charges	991	991	926
ISP charges - email hosting	386	386	289
Sundry expenses	2,344	2,344	2,109
Depreciation	769	769	759
Governance costs	4,400	4,400	2,687
Total	<u>16,919</u>	<u>16,919</u>	<u>14,022</u>
Total Expenditure (notes 5 & 6)	<u>56,950</u>	<u>56,950</u>	<u>44,685</u>

Manchester & Lancashire Family History Society

Notes to the Financial Statements for the Year Ended 31 December 2023

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 £1,222 (2022: £77) 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 £344 (2022: £57) 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 £839 - exclusive of VAT (2022: £805) and independent examiners fees of £761 (2022: £730).

10 Tangible fixed assets

	Furniture and equipment £	Library £	Total £
Cost			
At 1 January 2023	13,702	3,000	16,702
At 31 December 2023	13,702	3,000	16,702
Depreciation			
At 1 January 2023	11,630	-	11,630
Charge for the year	769	-	769
At 31 December 2023	12,399	-	12,399
Net book value			
At 31 December 2023	1,303	3,000	4,303
At 31 December 2022	2,072	3,000	5,072

11 Stock

	2023 £	2022 £
Stocks	6,903	7,895

Manchester & Lancashire Family History Society

Notes to the Financial Statements for the Year Ended 31 December 2023

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

	2023	2022
	£	£
Prepayments	1,795	388
VAT recoverable	577	373
	<u>2,372</u>	<u>761</u>

14 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	<u>16,185</u>	<u>19,027</u>

15 Commitments

Service charge commitments

The Society pays a service charge which is £3,274 (2022: £3,274) for the year.

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Notes to the Financial Statements for the Year Ended 31 December 2023

16 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
General funds	<u>112,302</u>	<u>52,994</u>	<u>(56,950)</u>	<u>108,346</u>

	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>

17 Analysis of net assets between funds

	Unrestricted funds	Total funds at 31 December 2023 £
	General £	
Tangible fixed assets	4,303	4,303
Current assets	120,229	120,229
Current liabilities	<u>(16,187)</u>	<u>(16,187)</u>
Total net assets	<u>108,345</u>	<u>108,345</u>

	Unrestricted funds	Total funds at 31 December 2022 £
	General £	
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.