

Charity registration number: 515599

Manchester & Lancashire Family History Society

Annual Report and Financial Statements
for the Year Ended 31 December 2024

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 Mull (Chair) term ended 22 May 2024	Mrs S Forshaw	Mr M J Couper (Anglo-Scottish)
Mrs H Hartigan (Chair), appointed 22 May 2024	Miss R Griffiths, appointed 22 May 2024	Mrs R Greenwood (Bolton)
Mr J B Henshall (Vice-Chair), term ended 22 May 2024	Mr G Holt, appointed 22 May 2024	Vacant (Irish Ancestry)
Mr M Campbell (Vice-Chair) appointed 22 May 2024, resigned 29 January 2025, (previously elected member)	Mrs C Lee, appointed 22 May 2024	Mrs J Costa (Oldham)
Mrs E Lowe (Gen.Secretary)	Mrs L Turner, appointed 22 May 2024	
Mr K Marsland (Treasurer)	Mrs I V Penneyston	
	Mrs B H Hartigan, served as elected member until 22 May 2024, then elected Chair	
	Mr M Campbell, served as elected member until 22 May 2024, then elected Vice-Chair	
	Mrs R Greenwood, served as elected member and Branch Rep until 22 May 2024, then continued as Branch Rep only	

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 2024.

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 Chair, Vice-Chair, 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.

Manchester & Lancashire Family History Society

'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 six occasions during the financial year 2024. 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 the 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 archive 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

2024 was a year of change for the city, as residents and visitors alike were eager to resume travel and outings. However, after a long period of caution, many sought new and different experiences. This shifting tide, combined with the unfortunate timing of in-person meetings with bouts of stormy weather, led the Society to explore more flexible ways of engaging with our members, guests and the wider public. The Society was represented at several local events and at online events.

Fortunately, 2024 was also a year of celebration. Our third Family History Fair at Manchester Central Library coincided with the Society's 60th anniversary, and we were honoured to welcome our patron, the Lord Mayor of the City of Manchester, to mark the occasion. In the summer we celebrated a decade of partnership with Archives+ and the 10th anniversary of the reopening of the refurbished Manchester Central Library. These events enabled us to meet more visitors and showcase our work in partnership with Archives+.

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Trustees' Report

Website

Development of the Society's website "Manchester Ancestors" at <http://mlfhs.uk> continues with the addition of more records and documents, informative blogs and the promotion of events, creating a website that has much to offer to both the society's members and the general public. Our research section offers public access to our Research Guides, copies of which are also available at our helpdesk, and to our Public Resources section which includes, amongst other collections, a searchable index for soldiers named on over a thousand war memorials in Greater Manchester. Our website is maintained to contemporary industry standards by the technical support company, Off Canvas Ltd (OCL).

Education

While some members remain reluctant to travel at busy times, attendance at our quarterly mid-week in-person meetings is steadily recovering, with a mix of familiar faces and new members, a very encouraging trend. Our Saturday in-person Explore meetings and occasional online 'Week of Talks' sessions are now well-established, focusing on the fundamentals of family history research, interpreting DNA test results, and integrating family and local history, largely in response to member requests. We are fortunate to have dedicated volunteers whose knowledge and enthusiasm ensure a consistently high standard of engagement at every event.

Membership of The Family History Federation

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

Family History Helpdesk

The Society continues to operate a free Family History Helpdesk at Manchester Central Library, open Monday to Friday, 10.30am - 3.30pm. These popular sessions provide guidance and assistance to family history researchers, welcoming visitors from the local area and beyond, with many international visitors planning their itineraries specifically to include a visit. Our team of twenty-five knowledgeable volunteers provided over 4,500 hours of support this past year, assisting more than 3,000 visitors. As the public face of the Society, the Helpdesk answers queries, offers guidance on local and family history resources within the Library, and supports users in navigating the Society's expanding website and databases. Its accessibility has allowed the Society to support countless individuals and community groups over many years, a role strengthened by the continued support of our partners at Archives+, who recently demonstrated their commitment by providing prominent new signage for the Helpdesk.

Manchester & Lancashire Family History Society

Trustees' Report

Projects

Fulfilling our constitutional aims to record the unrecorded and preserve the recorded, our project teams have continued to provide a valuable service to the Society by scanning and transcribing valuable historic records, that are not freely available elsewhere, for uploading to our Great Database. This valuable resource now contains in excess of 3.6 million records built up over the Society's 60-year history.

Ongoing projects

- 101 Burials and cremations undertaken by Blackpool Council in 2022 and 2023.
- 4,156 Inquests conducted by Lancashire Coroners in 2023.
- 2,446 Inquests conducted by Bolton Coroners 2018-2024.
- 6,016 Manchester City Transport Staff Records. Indexed names of staff from staff records for Manchester City Transport currently held by the Greater Manchester Transport Society.
- 40,781 Names added from Bolton, Fletcher Street Workhouse.
- 1,169 Manchester Workers and children employed in cotton mills in 1819 (House of Lords committee survey).
- 1,272 names of employees in cotton mills 1819.
- 544 Names of Salford Catholic Diocese Servicemen.
- 5,765 WW2 Admissions Bolton Royal Infirmary.
- 3,558 announcements covering January 1916 to July 1917 Bolton Journal & Guardian WW1 Servicemen
- 962 Records of deaths and heirs recorded in Manchester Court Leet records 1553-1684.
- 1,499 Names of women - women's suffrage 1866.
- 15,037 Baptisms and 68,067 Names added to the Catholic Register Index.
- 5,916 Baptisms from the Manchester region.
- 2,139 Burials from St Peter, Swinton for 1847-1878.
- 5,651 BMD announcements From Manchester Courier for 1848.
- 202 abstracts of correspondence from Salford Poor Law Guardians 1898-1900.

Projects closed during 2024

- Chetham's Hospital 1651-1945. 6,696 records uploaded to Great Database with closure applied to records relating to admissions after 1936.
- 1,194 Horwich Locomotive Works Staff Employed Records. The project is now completed with a total of 11,189 staff records indexed.
- Tillotson's Mercury Newsletter, 9,164 index entries plus 75 pdf files (one for each issue) of scanned copies uploaded to the Great Database.

There are numerous other small projects that are ongoing and awaiting additional data.

Lancashire BMD

The Society's major project of indexing Births, marriages and death registers for the Lancashire BMD public web index - 98,982 records added and 138,339 records amended.

New Projects

- Belleview Prison Records 1887. This volume has been scanned and is awaiting transcription.
- Prestwich Hospital Officers Records. Ten volumes of Obligations currently being scanned.

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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 strong attendance levels for their comprehensive programmes of beginners' talks, helpdesk sessions and specialist speakers and now offer a mix of in-person, online and hybrid meetings, reaching both local residents and visitors and those resident elsewhere in the UK and overseas. 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.

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. As reported last year, to combat the increasing cost of overseas postage, trustees reluctantly decided to offer only digital editions to overseas members and this has been accepted by new members. The printed and mailed edition continues to be available to new overseas members on payment of a small supplement. UK members are encouraged to choose to receive a digital edition to reduce the increasing cost of inland postal rates, however, 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 35th 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 advertises our meetings and events.

Manchester & Lancashire Family History Society

Trustees' Report

Meetings and Events

The Society presented its regular programme of in-person Quarterly Meetings at our home in Manchester Central Library, welcoming strong attendances of members and visitors. The effects of Covid were still evident by the number of last-minute speaker cancellations. Fortunately the Society was able to field its own experienced speakers at short notice, to notify attendees quickly, and to offer attractive alternative talks. We also resumed our 'Explore' meetings, held six times a year, on Saturday mornings, which are more specifically designed to help new researchers who embrace the huge amount of information now available online but ask for guidance on navigating those records and ensuring accuracy in their research. The 'Explore' sessions are delivered by knowledgeable Society volunteers and are designed to be more social and interactive. The innovative "Week of Talks", delivered online, was offered twice during the year, attracting a wide range of interest from our members and guests at home and internationally. In all, including Branch programmes, the Society hosted 50 meetings using a mix of formats, in-person, online and hybrid, to reach as wide an audience as possible.

Our patron, the Lord Mayor of the City of Manchester, opened a successful 3rd staging of our annual Family and Local History Fair. This took place in April 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. The Society also held an event at the library to celebrate our 60th year of helping people to discover more about their family histories; our celebration was also supported by Archives+ and we were pleased to join with them at a further celebration of our partnership with Archives+ and the 10th anniversary of the reopening of the Library after its major refurbishment.

Society teams promoted our work in person at Family and Local History Fairs held by other groups across the North of England, notably at Chetham's School of Music, Buxton U3A, at Huddersfield and at the East Surrey Virtual Family History Fair. Representatives of the Society also took part in a joint-conference with the Lancashire and Cheshire Antiquarians Society and connected with other local societies where we have found common interests in the history of our area; these mutually beneficial connections have broadened our reach, introduced us to new speakers and topics of interest and afforded opportunities to learn from each other as we navigate the changing patterns of post-Covid social interaction in-person and online.

Financial review

At the year-end date the charity received income totalling £48,588 (2023: £52,993) and expenditure of £52,160 (2023: £56,950) and this resulted in a net loss for the year of £3,572 (2023: loss £3,957).

Policy on reserves

At the year-end date the charity held reserves totalling £104,773 (2023: £108,345). All reserves are unrestricted. Amounts held in fixed assets are £5,201 (2023 : £4,303) leaving £99,572 (2023: £104,042) 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.

Manchester & Lancashire Family History Society

Trustees' Report

Plans for future periods

Events to mark the 60th anniversary of the formation of the Society as the Manchester Genealogical Society featured 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 participated 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.

The year ending 31st December 2024, marks both our 60th anniversary as a society and our 10th year at Manchester Central Library. This milestone has allowed us to engage with more visitors and better understand their needs as members of a family history society. The Helpdesk at the library continues to be central to our activities and, while the Society continues to attract new members, the attrition rate remains higher.

Looking ahead, the Society remains committed to expanding its reach and refining its activities to better serve members and the wider family history community. A key event on the horizon is our annual Family History Fair, scheduled for 22nd March 2025, which will provide an opportunity to engage with family and local historians, showcase our resources, and strengthen connections with other organisations.

In response to member feedback, we will continue developing our talks programme, ensuring that topics align with evolving interests. We will also monitor the balance between online and in-person meetings to determine how best to meet our audience's needs. Strengthening promotion and fostering new relationships with fellow societies remain priorities, allowing for collaboration and shared opportunities.

Our ongoing projects will continue to enhance the Society's resources and research offerings, while succession planning will ensure stability and continuity in our leadership and volunteer base. Additionally, we will work closely with our partners to encourage greater attendance at events in the library, while also exploring the potential for smaller workshops, ensuring that our educational outreach remains accessible and dynamic.

The annual report was approved by the trustees of the charity on 3.14.25. 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 2024.

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: *31/4/25*.....

Manchester & Lancashire Family History Society

Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies	2	2,771	2,771
Charitable activities	3	44,942	44,942
Investment income	4	875	875
Total Income		<u>48,588</u>	<u>48,588</u>
Expenditure on:			
Charitable activities	5, 6	<u>(52,160)</u>	<u>(52,160)</u>
Total Expenditure		<u>(52,160)</u>	<u>(52,160)</u>
Net movement in funds		(3,572)	(3,572)
Reconciliation of funds			
Total funds brought forward		<u>108,345</u>	<u>108,345</u>
Total funds carried forward	16	<u><u>104,773</u></u>	<u><u>104,773</u></u>

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies		1,268	1,268
Charitable activities		51,219	51,219
Investment income	4	<u>506</u>	<u>506</u>
Total Income		<u>52,993</u>	<u>52,993</u>
Expenditure on:			
Charitable activities		<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><u>108,345</u></u>	<u><u>108,345</u></u>

Manchester & Lancashire Family History Society

(Registration number: 515599)

Statement of Financial Position as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	5,201	4,303
Current assets			
Stocks	11	7,399	6,903
Debtors	13	1,448	2,372
Cash at bank and in hand		<u>106,407</u>	<u>110,954</u>
		115,254	120,229
Creditors: Amounts falling due within one year	14	<u>(15,682)</u>	<u>(16,187)</u>
Net current assets		<u>99,572</u>	<u>104,042</u>
Net assets		<u>104,773</u>	<u>108,345</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>104,773</u>	<u>108,345</u>
Total funds	16	<u>104,773</u>	<u>108,345</u>

The financial statements on pages 10 to 18 were approved by the trustees, and authorised for issue on 3.1.25, 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 2024

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 2024
	%
1 Jan 24	8
1 Feb 24	16.67
1 Mar 24	25.00
1 Apr 24	33.33
1 May 24	41.67
1 Jun 24	50.00
1 Jul 24	58.33
1 Aug 24	66.67
1 Sept 24	75.00
1 Oct 24	83.33
1 Nov 24	91.67
1 Dec 24	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 2024

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 2024 £
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 2024

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 2024	Total 2023
	£	£	£
Donations	2,771	2,771	1,268
	<u>2,771</u>	<u>2,771</u>	<u>1,268</u>

3 Income from charitable activities

	Unrestricted funds	Total 2024	Total 2023
	£	£	£
Subscriptions Received	30,578	30,578	36,523
Tax Recovered on Gift Aid Donations	4,553	4,553	4,642
Sales - Publications etc	6,581	6,581	5,565
Miscellaneous Income	680	680	631
FindMyPast - FMP - Royalties	2,550	2,550	3,858
	<u>44,942</u>	<u>44,942</u>	<u>51,219</u>

4 Investment income

	Unrestricted funds	Total 2024	Total 2023
	£	£	£
Bank interest received	875	875	506

Manchester & Lancashire Family History Society

Notes to the Financial Statements for the Year Ended 31 December 2024

5 Expenditure on charitable activities

	Unrestricted funds		
	General	Total	Total
	£	2024	2023
	£	£	£
Cost of publishing 'The Manchester Genealogist' journal	21,777	21,777	20,722
Cost of publications etc sold	1,838	1,838	3,845
Travel & expenses	733	733	111
Sales - Publications etc	-	-	767
Meetings & speaker costs	1,600	1,600	1,566
Website support expenses	9,867	9,867	13,021
	<u>35,815</u>	<u>35,815</u>	<u>40,032</u>

6 Expenditure on managing and administering the Society

	Unrestricted Funds		
	General	Total	Total
	£	2024	2023
	£	£	£
Service charge	3,274	3,274	2,592
Insurance	628	628	708
Postage, stationery & advertising	3,838	3,838	3,016
Equipment rental charges	290	290	711
Repairs & maintenance	188	188	1,001
Paypal, Shopify & Stripe charges	949	949	991
ISP charges - email hosting	333	333	386
Sundry expenses	2,146	2,146	2,344
Depreciation	1,065	1,065	769
Telephone	66	66	-
Governance costs	3,567	3,567	4,400
Total	<u>16,344</u>	<u>16,344</u>	<u>16,919</u>
Total Expenditure (notes 5 & 6)	<u>52,160</u>	<u>52,160</u>	<u>56,950</u>

Manchester & Lancashire Family History Society

Notes to the Financial Statements for the Year Ended 31 December 2024

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 £334 (2023: £1,222) 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 £10 (2023: £344) 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 £848 - exclusive of VAT (2023: £839) and independent examiners fees of £782 (2023: £761).

10 Tangible fixed assets

	Furniture and equipment £	Library £	Total £
Cost			
At 1 January 2024	13,702	3,000	16,702
Additions	<u>1,963</u>	<u>-</u>	<u>1,963</u>
At 31 December 2024	<u>15,665</u>	<u>3,000</u>	<u>18,665</u>
Depreciation			
At 1 January 2024	12,399	-	12,399
Charge for the year	<u>1,065</u>	<u>-</u>	<u>1,065</u>
At 31 December 2024	<u>13,464</u>	<u>-</u>	<u>13,464</u>
Net book value			
At 31 December 2024	<u>2,201</u>	<u>3,000</u>	<u>5,201</u>
At 31 December 2023	<u>1,303</u>	<u>3,000</u>	<u>4,303</u>

11 Stock

	2024 £	2023 £
Stocks	<u>7,399</u>	<u>6,903</u>

Manchester & Lancashire Family History Society

Notes to the Financial Statements for the Year Ended 31 December 2024

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

	2024	2023
	£	£
Prepayments	615	1,795
VAT recoverable	833	577
	<u>1,448</u>	<u>2,372</u>

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	<u>15,682</u>	<u>16,185</u>

15 Commitments

Service charge commitments

The Society pays a service charge which is £3,274 (2023: £3,274) for the year.

Manchester & Lancashire Family History Society

Notes to the Financial Statements for the Year Ended 31 December 2024

16 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				
<i>General</i>				
General funds	<u>108,345</u>	<u>48,588</u>	<u>(52,160)</u>	<u>104,773</u>

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
<i>General</i>				
General funds	<u>112,302</u>	<u>52,993</u>	<u>(56,950)</u>	<u>108,345</u>

17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Tangible fixed assets	5,201	5,201
Current assets	115,254	115,254
Current liabilities	<u>(15,682)</u>	<u>(15,682)</u>
Total net assets	<u>104,773</u>	<u>104,773</u>

18 Related party transactions

There were no related party transactions in the year.