

Manchester & Lancashire Family History Society

Charity Commission Reference – 515599

**Trustees Report and Accounts
For the year ended 31 December 2017**

**Beever and Struthers
Chartered Accountants**

Manchester & Lancashire Family History Society

**Trustees Report and Accounts
for the year ended 31 December 2017**

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**Report of the Trustees
For the year ended 31 December 2017**

Administrative details of the charity, its Trustees, Executive Committee and Advisors

Charity number: 515599

Registered office: Manchester Central Library, St Peter's Square, Manchester. M2 5PD

Examiner: Maria M. Hallows B.A. F.C.A.
Beever and Struthers,
St George's House
215/219 Chester Road
Manchester
M15 4JE

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

Bankers: The Royal Bank of Scotland Plc
Ashton under Lyne Branch
232 Stamford Street
Ashton under Lyne
OL6 7NQ

Santander
Bootle
Merseyside
L30 4GB

Trustees/Executive Committee Members

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

Officers:

Mr D. Muil (Chairman)
Dr J.B. Henshall (Vice-Chairman)
Mr K Marsland (Treasurer)
Mrs E. Lowe (Gen Secretary)

Elected Members :

Mr M. Couper
Mrs S. Forshaw
Mrs R. Greenwood
Mr G. Holt
Mrs B. Owen
Miss J. Parkes
Mrs I. Penneyston
Mrs L Turner

Branch Representatives:

Mr M. Campbell (Anglo/Scottish)
Mrs C. Wells (Oldham)
Vacant (Irish Ancestry)

Mr B Whittle – resigned – 05/07/17
Mrs R Greenwood – appointed – 19/04/17
Mrs B Owen – appointed – 19/04/17
Mrs I Penneyston – appointed – 19/04/17
Mrs C Wells – appointed – 05/07/17
Mr R Melton – resigned - 05/07/17

**Report of the Trustees
For the year ended 31 December 2017**

The Trustees of the Charity present their annual report and the unaudited financial statements for the year ended 31 December 2017.

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 and Branch Representatives) and in preparing the accounts for 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 the 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.

**Report of the Trustees
For the year ended 31 December 2017**

Structure, Governance and Management

The Society is governed by an Executive Committee comprising the elected officers of Chairman, Vice Chairman, Treasurer and 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 subjected 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 2017. Various sub-committees held meetings as required.

Charitable Status

The Charity is registered as "Manchester & 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, "The Bolton Family History Society" and "The Oldham Family History Society branch" in connection with the activities of its Branches with interests in these respective geographical areas.

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

Education

We have continued to provide a programme of seminars for beginners in Family History to members and non-members alike using the presentation facilities available to us at Central Library. An additional feature this year was the provision of a Help Desk after each seminar for those attending. In 2017 these short seminars attracted substantial audiences and are a tribute to the commitment and expertise of our various members who acted as presenters. Similar programmes have also been run at the Bolton and Oldham branches.

Family History Help Desk

The Family History Help Desk operates 5 days per week and continues to provide a valuable service as part of the 'Archives+' offering and in 2017 welcomed 4,000 visitors, over half of whom required some in-depth guidance or research assistance, the majority of those being non-members. Around 5,000 man-hours of help-desk activity was donated by our volunteers. This total is similar to that for 2016 and was affected for part of the year by the closure of the St Peter's Square Metrolink stop until its resumption in March.

**Report of the Trustees
For the year ended 31 December 2017****Projects**

Our various indexing and transcription project teams have continued their sterling work during the year to add to the ever growing volume of data both in the members' area of our web site and the more widely available datasets published online.

A number of further Roman Catholic baptism registers have been completed during the year and have been published on CD-ROM. Work continues on this important work to make available material which is not available online.

Five projects have been successfully completed during 2017 and the results have been published on our website. Among these was the digitisation of over 50 years-worth of back copies of the society journal, *The Manchester Genealogist*. Work continues to create an online index for this resource. Projects to index the Salford Motor Vehicle Registrations, and the funeral records of T Broome & Sons Ltd and R. Pepperdine & Sons Ltd have now been completed and published on the website. Work continues to complete an index of names of donors/benefactors and other names which appear in the Annual Reports of Henshaw's [formerly Henshaw's Society for the Blind] to facilitate searches of data already digitised and held on the Society website.

The public index to names on Manchester War Memorials has added a further 105 memorials and now includes over 58,000 names and 3,296 photographic images taken from 995 memorials. This project is ongoing.

The society's major project of indexing civil birth marriage and death registers for the LancashireBMD public web index has continued. The web site now contains over 21 million records and represents a major resource for British genealogy researchers. Over 1,025,000 index entries were added or expanded during 2017; of these the majority were for the Manchester Register Office but with significant progress also at Bolton and Salford offices.

The digitisation and re-indexing of the Society's large collection of printed transcriptions of memorial inscriptions has been completed. As a result several hundred thousand records have been made available to members in the member area of the Society website.

The Society has collaborated with the Manchester Regiment to provide practical support for its project to commemorate the centenary of the defence of Manchester Hill. The aim of the project, run by the regiment in collaboration with Manchester City Council, is to engage with primary school children across Manchester. In furtherance of the Society's commitment to support young people wherever possible and to assist with this project, a team has created a Manchester Hill section within the Explorer website. Students are invited to engage freely with a number of informative PowerPoint presentations and challenges. Content is available to anyone and not just those participating within the Manchester area.

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.

Meetings and Events

The Society held four all-day meetings on a variety of genealogical topics, all of which were well attended. A further thirty afternoon or evening meetings were held by the Society's branches, many of which attracted high attendances. The Society's work was promoted at seven Family History fairs and events throughout the year and in various parts of the country, including the annual Who Do You Think You Are? event at NEC Birmingham.

**Report of the Trustees
For the year ended 31 December 2017**

Financial Review

The Society had an excess of income over expenditure for the year of £11,950 (2016: £14,195).

Plans for Future Periods

Our work will continue on all the projects currently in progress and we will embark on new projects as time and resources permit.

Signed and dated on behalf of the Trustees



K Marsland – Treasurer

Date 18/04/2019

Manchester & Lancashire Family History Society

Statement of Financial Activities
for the year ended 31 December 2017

	Notes	Unrestricted Funds £	Restricted Funds £	2017 Total Funds £	2016 Total Funds £
Income from:					
Donations	2	2,479	-	2,479	2,121
Charitable activities	3	58,394	2,811	61,205	58,358
Investment income	4	<u>63</u>	<u>-</u>	<u>63</u>	<u>4</u>
Total income		<u>60,936</u>	<u>2,811</u>	<u>63,747</u>	<u>60,483</u>
Expenditure on:					
Charitable activities	5/6	<u>49,050</u>	<u>2,747</u>	<u>51,797</u>	<u>46,288</u>
Total expenditure		<u>49,050</u>	<u>2,747</u>	<u>51,797</u>	<u>46,288</u>
Net income/(expenditure) for the year		11,886	64	11,950	14,195
Transfers between funds		64	(64)	-	-
Revaluation of library		-	-	-	-
Total funds brought forward at 1 January 2017		<u>89,794</u>	<u>-</u>	<u>89,794</u>	<u>75,599</u>
Total funds carried forward at 31 December 2017		<u>101,744</u>	<u>-</u>	<u>101,744</u>	<u>89,794</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 14 form an integral part of these accounts

Manchester & Lancashire Family History Society

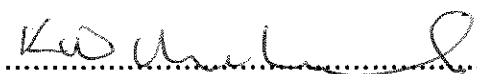
Statement of Financial Position
as at 31 December 2017

	Note	2017		2016	
		£	£	£	£
Fixed Assets					
Library	1		3,000		3,000
Equipment, furniture etc	7		<u>2,790</u>		<u>5,203</u>
			5,790		8,203
Current Assets					
Stock – books etc for resale		8,095		7,690	
Debtors	8	2,860		5,579	
Cash at bank and in hand		<u>103,889</u>		<u>85,982</u>	
		114,844		99,251	
Creditors: Amounts falling due within one year	9	<u>18,890</u>		<u>17,660</u>	
Net Current Assets			<u>95,954</u>		<u>81,591</u>
Total assets less current liabilities			<u>101,744</u>		<u>89,794</u>
The funds of the Charity:					
Unrestricted funds	11		101,744		89,794
Restricted funds			<u>-</u>		<u>-</u>
Total funds			<u>101,744</u>		<u>89,794</u>

These financial statements were approved by the members of the Executive Committee on

18/04/2018.....

and are signed by:-

.....

K Marsland – Treasurer

Manchester & Lancashire Family History Society

**Notes to the accounts
for the year ended 31 December 2017**

1. Accounting policies

Basis of Accounting

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 01 January 2015) – (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Income

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 2017 %
1 Jan 17	100
1 Feb 17	91.67
1 Mar 17	83.33
1 April 17	75.00
1 May 17	66.67
1 June 17	58.33
1 July 17	50.00
1 Aug 17	41.67
1 Sept 17	33.33
1 Oct 17	25.00
1 Nov 17	16.67
1 Dec 17	8.33

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.

Expenditure

Expenditure is accounted for on an accruals basis.

The Library

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

	31 December 2016 and 2017 £
Council's valuation 31 December 1991	10,000
Historic additions at cost	27,794
Revaluation movement	<u>(34,794)</u>
	<u>3,000</u>

Manchester & Lancashire Family History Society**Notes to the accounts
for the year ended 31 December 2017****1. Accounting policies (contd)**

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 for Resale

Stock for resale has been valued at the lower of cost and net realisable value, after providing for slow moving items.

Restricted Funds

These funds are used for the Oldham Society annual trip to London as set out in the terms of the original donation. Any expenditure that meets this criteria is then charged to that fund. Any surplus income is transferred to unrestricted funds.

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.

VAT

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

Income

Donations are included in the Statement of Financial Activities (SOFA) in the period to which they relate. Monies received in advance 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 the 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.

Expenditure

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

Taxation

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

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.

Debtors

Debtors include amounts owed to the Charity for the provision of goods and services.

Creditors

Creditors are normally recognised at their settlement date and amount.

Manchester & Lancashire Family History Society

**Notes to the accounts
for the year ended 31 December 2017**

1. Accounting policies (contd)

Support Costs

These are costs that assist the work of the Charity but do not directly undertake charitable activities. Support costs include governance costs and running costs of the Charity.

Preparation of the accounts on the Going Concern basis.

The Trustees are confident that there are no material uncertainties about the charity's ability to continue. On this basis the financial statements have been prepared on a going concern basis.

Manchester & Lancashire Family History Society

Notes to the accounts
for the year ended 31 December 2017

	Unrestricted Funds £	Restricted Funds £	2017 Total Funds £	2016 Total Funds £
2. Income from Donations				
Donations	<u>2,479</u>	<u>-</u>	<u>2,479</u>	<u>2,121</u>
3. Income from charitable activities				
Subscriptions received	36,002	-	36,002	37,454
Enrolment fees	105	-	105	75
Tax recovered on Gift Aid donations	8,220	-	8,220	4,763
Sales – Publications etc	11,658	-	11,658	10,711
Miscellaneous income	2,409	-	2,409	3,005
Events sponsored by branches:-				
Oldham – Visits to London	<u>-</u>	<u>2,811</u>	<u>2,811</u>	<u>2,350</u>
	<u>58,394</u>	<u>2,811</u>	<u>61,205</u>	<u>58,358</u>
4. Investment Income				
Bank interest received	<u>63</u>	<u>-</u>	<u>63</u>	<u>4</u>
5. Charitable Activities				
Costs of publishing ‘The Manchester Genealogist’ journal	16,804	-	16,804	16,984
Cost of publications etc sold	6,120	-	6,120	7,708
Travel & expenses	6,519	-	6,519	2,224
Meetings and speaker costs	1,232	-	1,232	939
Events sponsored by Branches:-				
Oldham – Visits to London	<u>-</u>	<u>2,747</u>	<u>2,747</u>	<u>2,350</u>
Total	<u>30,675</u>	<u>2,747</u>	<u>33,422</u>	<u>30,205</u>

Manchester & Lancashire Family History Society

Notes to the accounts
for the year ended 31 December 2017

	Unrestricted Funds £	Restricted Funds £	2017 Total Funds £	2016 Total Funds £
6. Expenditure on managing and administering the Society				
Property expenses - MCL				
Service charge	3,273	-	3,273	2,737
Room hire	1,166	-	1,166	1,395
ISP charges – Email hosting	442	-	442	259
Insurance	1,378	-	1,378	457
Donations	230	-	230	-
Postage, stationery & advertising	2,911	-	2,911	1,939
Depreciation – purchased equipment	2,742	-	2,742	2,894
Equipment rental charges	50	-	50	164
Repairs & maintenance	588	-	588	864
Barclaycard & Visa charges	637	-	637	750
Governance costs	2,830	-	2,830	2,246
Sundry expenses	<u>2,128</u>	-	<u>2,128</u>	<u>2,378</u>
Total	<u>18,375</u>	-	<u>18,375</u>	<u>16,083</u>
Total Expenditure (notes 5 & 6)	<u>49,050</u>	<u>2,747</u>	<u>51,797</u>	<u>46,288</u>

Manchester & Lancashire Family History Society

Notes to the accounts
for the year ended 31 December 2017

7. Fixed assets - Equipment, furniture and fittings

	Purchased assets £	Total £
Cost:		
At 1 January 2017	45,361	45,361
Additions during year	<u>329</u>	<u>329</u>
At 31 December 2017	<u>45,690</u>	<u>45,690</u>
Depreciation	40,158	40,158
At 1 January 2017	<u>2,742</u>	<u>2,742</u>
Charge for the year	<u>42,900</u>	<u>42,900</u>
At 31 December 2017	<u>42,900</u>	<u>42,900</u>
Net book values	<u>2,790</u>	<u>2,790</u>
At 31 December 2017		
At 31 December 2016	<u>5,203</u>	<u>5,203</u>

8. Debtors – falling due within one year

	2017	2016
Trade debtors	1,624	1,594
Prepayments	1,226	2,929
VAT	<u>10</u>	<u>1,056</u>
	<u>2,860</u>	<u>5,579</u>

9. Creditors – falling due within one year

	2017	2016
Sundry creditors & accruals	1,330	1,318
Subscriptions received in advance	<u>17,560</u>	<u>16,342</u>
	<u>18,890</u>	<u>17,660</u>

Manchester & Lancashire Family History Society

Notes to the accounts
for the year ended 31 December 2017**10. Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	Total funds £
Fixed assets -			
Library	3,000	-	3,000
Equipment, furniture etc	2,790	-	2,790
Current assets	<u>114,844</u>	-	<u>114,844</u>
	120,634	-	120,634
Less Current Liabilities	<u>(18,890)</u>	-	<u>(18,890)</u>
Net assets at 31 December 2017	<u>101,744</u>	-	<u>101,744</u>

11. Unrestricted funds

Unrestricted funds are accounted for by:	£
Revaluation reserve (note 1)	(34,794)
General funds	<u>136,538</u>
	<u>101,744</u>

12. Service charge commitment

The Society pays a service charge which is £3,273 for the year. Last year, the Society received a credit against the service charge resulting in a charge of £2,737 for the year ended 31 December 2016 (note 6).

13. Reimbursement of expenses

The Trustees received no remuneration for 2017 (2016: nil). A total of £1,440 (2016: £976) was paid to Council members as 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 £1,052 (2016: £956) was donated back to the Society by the Trustees and is included in donations.

14. Key Management personnel

The Society is run by the Trustees and Executive Committee members, the main officers being the Chairman, Vice-chairman, General Secretary and the Treasurer. No benefits were received by any of the trustees or members.

15. Independent examiners fees

The accountants fee consisted of accountancy fees £690 (2016: £690) and independent examiners fees of £640 (2016: £640).

I report on the accounts of the Charity for the year ended 31 December 2017 which are set out on pages 6 to 14.

Respective responsibilities of the Trustees and the examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act ; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:-

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which agree with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Maria M Hallows *Maria Hallows*
B.A., F.C.A
Beever & Struthers
St George's House
215/219 Chester Road
Manchester
M15 4JE

Date: 18.4.18