

**Manchester & Lancashire Family History Society**

**Charity Commission Reference – 515599**

**Trustees Report and Accounts  
For the year ended 31 December 2016**

**Beever and Struthers  
Chartered Accountants**

**Manchester & Lancashire Family History Society**

**Trustees Report and Accounts  
for the year ended 31 December 2016**

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**Report of the Trustees  
For the year ended 31 December 2016**

**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:

<b>Officers:</b>	<b>Elected Members :</b>	<b>Branch Representatives:</b>
Mr J.B. Marsden (Chairman)	Mr H. Bebbington	Mr M. Campbell (Anglo/Scottish)
Mr D. Muil (Vice-Chairman)	Mr J. Evans	Mr R. Melton (Oldham)
Mr K Marsland (Treasurer)	Mr M. Couper	Mr B. Whittle (Bolton)
Mrs E. Lowe (Gen Secretary)	Mrs S. Forshaw	Vacant (Irish Ancestry)
	Mr G. Holt	
	Miss J. Parkes	
	Mrs L. Turner	

Mr G Porter -- Treasurer -- resigned on 20 April 2016.  
Mr K Marsland was appointed Treasurer on 20 April 2016.  
Mr J Evans -- resigned on 20 April 2016  
Mrs E Lowe -- appointed -- 20 April 2016

**Report of the Trustees  
For the year ended 31 December 2016**

The Trustees of the Charity present their annual report and the unaudited financial statements for the year ended 31 December 2016.

**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 2016**

**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 2016. 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, "MLFHS Bolton branch" and "MLFHS Oldham 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.

**Report of the Trustees  
For the year ended 31 December 2016**

**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. In 2016 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 2016 had some 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 2015 despite the closure, for much of the year, of the St. Peters Square Metrolink stop.

**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.

Seven 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.

A project to index the Salford Motor Vehicle Registrations is ongoing. Details of the first 1,600 registrations have been published online. The project is expected to complete in 2017.

The public index to names on Manchester War Memorials has been expanded by 135 memorials and now includes over 52,000 names taken from 900 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 20.5 million records (25 million individual references) and represents a major resource for British genealogy researchers. Over 775,000 index entries were added or expanded; of these the majority were for the Manchester Register Office but with significant progress also at the Bolton and Salford offices.

Considerable progress was made in the digitisation and re-indexing of the Society's large collection of printed transcriptions of memorial inscriptions. The material generated by this project, which amounts to several hundred thousand records, will be made available online during early 2017.

**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 eight 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.

The Society organised a day seminar in conjunction with the Ulster Historical Society. This was fully subscribed with 60 attendees, some travelling from distant parts of the UK to attend the event.

**Report of the Trustees  
For the year ended 31 December 2016**

**Financial Review**

The Society had an excess of income over expenditure for the year of £14,195 (2015: £12,709).

**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.

A relationship has been established with Henshaws (formerly Henshaw's Society for the Blind) and a proposal to digitise and index their annual reports from 1838 to date will commence in early 2017.

Efforts will be made to establish relationships with Manchester Funeral Directors with an aim of identifying what registers they hold relating to funerals conducted and the potential to digitise and index this material.

We will continue to provide Family History support for young people wherever possible via the MLFHS Explorers initiative and a workshop has been arranged for students at Bolton School on the subject of Beginning Family History research.

In 2017 we will continue to collaborate with the planning activities for the 2019 Peterloo Massacre commemoration in Manchester. In particular the Society will launch a project to trace ancestors of those known to be killed or injured at Peterloo.

**Signed and dated on behalf of the Trustees**



**K Marsland – Treasurer**

Date 18. 4. 17

## Manchester &amp; Lancashire Family History Society

Statement of Financial Activities  
for the year ended 31 December 2016

	Notes	Unrestricted Funds £	Restricted Funds £	2016 Total Funds £	2015 Total Funds £
<b>Income from:</b>					
Donations	2	2,121	-	2,121	2,662
Charitable activities	3	56,008	2,350	58,358	56,243
Investment income	4	4	-	4	25
<b>Total income</b>		<u>58,133</u>	<u>2,350</u>	<u>60,483</u>	<u>58,930</u>
<b>Expenditure on:</b>					
Charitable activities	5/6	<u>43,938</u>	<u>2,350</u>	<u>46,288</u>	<u>46,221</u>
<b>Total expenditure</b>		<u>43,938</u>	<u>2,350</u>	<u>46,288</u>	<u>46,221</u>
<b>Net income/(expenditure) for the year</b>		14,195	-	14,195	12,709
<b>Transfers between funds</b>		-	-	-	-
Revaluation of library		-	-	-	-
Total funds brought forward at 1 January 2016		<u>75,599</u>	<u>-</u>	<u>75,599</u>	<u>62,890</u>
Total funds carried forward at 31 December 2016		<u>89,794</u>	<u>-</u>	<u>89,794</u>	<u>75,599</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 &amp; Lancashire Family History Society

Balance Sheet  
as at 31 December 2016

	Note	2016 £	2015 £
<b>Fixed Assets</b>			
Library	1	3,000	3,000
Equipment, furniture etc	7	<u>5,203</u>	<u>7,754</u>
		<b>8,203</b>	<b>10,754</b>
<b>Current Assets</b>			
Stock – books etc for resale		7,690	8,664
Debtors	8	5,579	1,069
Cash at bank and in hand		<u>85,982</u>	<u>73,152</u>
		<b>99,251</b>	<b>82,885</b>
<b>Creditors: Amounts falling due within one year</b>	9	<u>17,660</u>	<u>18,040</u>
<b>Net Current Assets</b>		<u><b>81,591</b></u>	<u><b>65,845</b></u>
<b>Total assets less current liabilities</b>		<u><b>89,794</b></u>	<u><b>75,599</b></u>
<b>The funds of the Charity:</b>			
Unrestricted funds	11	89,794	75,599
Restricted funds		<u>-</u>	<u>-</u>
<b>Total funds</b>		<u><b>89,794</b></u>	<u><b>75,599</b></u>

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

18.4.17

and are signed by:-



K Marsland – Treasurer

## Manchester & Lancashire Family History Society

### Notes to the accounts for the year ended 31 December 2016

#### 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 2016
	%
1 Jan 16	100
1 Feb 16	91.67
1 Mar 16	83.33
1 April 16	75.00
1 May 16	66.67
1 June 16	58.33
1 July 16	50.00
1 Aug 16	41.67
1 Sept 16	33.33
1 Oct 16	25.00
1 Nov 16	16.67
1 Dec 16	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 2015 and 2016 £
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 2016****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 2016**

**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 &amp; Lancashire Family History Society

Notes to the accounts  
for the year ended 31 December 2016

	Unrestricted Funds £	Restricted Funds £	2016 Total Funds £	2015 Total Funds £
<b>2. Income from Donations</b>				
Donations	<u>2,121</u>	-	<u>2,121</u>	<u>2,662</u>
<b>3. Income from charitable activities</b>				
Subscriptions received	37,454	-	37,454	35,243
Enrolment fees	75	-	75	107
Tax recovered on Gift Aid donations	4,763	-	4,763	4,693
Sales – Publications etc	10,711	-	10,711	9,453
Miscellaneous income	3,005	-	3,005	3,880
Events sponsored by branches:- Oldham – Visits to London	<u>-</u>	<u>2,350</u>	<u>2,350</u>	<u>2,867</u>
	<u>56,008</u>	<u>2,350</u>	<u>58,358</u>	<u>56,243</u>
<b>4. Investment Income</b>				
Bank interest received	<u>4</u>	-	<u>4</u>	<u>25</u>
<b>Total</b>	<u>58,133</u>	<u>2,350</u>	<u>60,483</u>	<u>58,930</u>
<b>5. Charitable Activities</b>				
Costs of publishing ‘The Manchester Genealogist’ journal	16,984	-	16,984	17,777
Cost of publications etc sold	7,708	-	7,708	5,459
Travel & expenses	2,224	-	2,224	2,337
Meetings and speaker costs	939	-	939	1,050
Events sponsored by Branches:- Oldham – Visits to London	<u>-</u>	<u>2,350</u>	<u>2,350</u>	<u>2,867</u>
<b>Total</b>	<u>27,855</u>	<u>2,350</u>	<u>30,205</u>	<u>29,490</u>

## Manchester &amp; Lancashire Family History Society

Notes to the accounts  
for the year ended 31 December 2016

	Unrestricted Funds £	Restricted Funds £	2016 Total Funds £	2015 Total Funds £
<b>6. Expenditure on managing and administering the Society</b>				
Property expenses - MCL				
Service charge	2,737	-	2,737	3,700
Room hire	1,395	-	1,395	1,711
ISP charges – Email hosting	259	-	259	264
Insurance	457	-	457	1,339
Legal and professional	-	-	-	110
Postage, stationery & advertising	1,939	-	1,939	3,012
Depreciation – purchased equipment	2,894	-	2,894	2,103
Equipment rental charges	164	-	164	218
Repairs & maintenance	864	-	864	361
Barclaycard & Visa charges	750	-	750	684
Governance costs	2,246	-	2,246	1,925
Sundry expenses	<u>2,378</u>	<u>-</u>	<u>2,378</u>	<u>1,304</u>
<b>Total</b>	<u>16,083</u>	<u>-</u>	<u>16,083</u>	<u>16,731</u>
<b>Total Expenditure (notes 5 &amp; 6)</b>	<u>43,938</u>	<u>2,350</u>	<u>46,288</u>	<u>46,221</u>

## Manchester &amp; Lancashire Family History Society

Notes to the accounts  
for the year ended 31 December 2016

## 7. Fixed assets - Equipment, furniture and fittings

	Purchased assets £	Total £
<b>Cost:</b>		
At 1 January 2016	45,018	45,018
Additions during year	<u>344</u>	<u>344</u>
At 31 December 2016	<u>45,361</u>	<u>45,361</u>
<b>Depreciation</b>		
At 1 January 2016	37,264	37,264
Charge for the year	<u>2,894</u>	<u>2,894</u>
At 31 December 2016	<u>40,158</u>	<u>40,158</u>
<b>Net book values</b>		
At 31 December 2016	<u>5,203</u>	<u>5,203</u>
At 31 December 2015	<u>7,754</u>	<u>7,754</u>

## 8. Debtors – falling due within one year

	2016	2015
Trade debtors	1,594	40
Prepayments	2,929	624
VAT	<u>1,056</u>	<u>405</u>
	<u>5,579</u>	<u>1,069</u>

## 9. Creditors – falling due within one year

	2016	2015
Sundry creditors & accruals	1,318	1,350
Subscriptions received in advance	<u>16,342</u>	<u>16,690</u>
	<u>17,660</u>	<u>18,040</u>

**Manchester & Lancashire Family History Society**

**Notes to the accounts  
for the year ended 31 December 2016**

**10. Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	Total funds £
Fixed assets -			
Library	3,000	-	3,000
Equipment, furniture etc	5,203	-	5,203
Current assets	<u>99,251</u>	-	<u>99,251</u>
	107,454	-	107,454
Less Current Liabilities	<u>(17,660)</u>	-	<u>(17,660)</u>
Net assets at 31 December 2016	<u>89,794</u>	-	<u>89,794</u>

**11. Unrestricted funds**

Unrestricted funds are accounted for by:

	£
Revaluation reserve (note 1)	(34,794)
General funds	<u>124,588</u>
	<u>89,794</u>

**12. Service charge commitment**

The Society pays a service charge which is £3,274 for the year. During the 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 2016 (2015: nil). A total of £976 (2015: £1,821) 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 £956 (2015: £886) 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.



I report on the accounts of the Charity for the year ended 31 December 2016 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* .....  
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M15 4JE

Date: 18 . 4 . 17

