

Charity registration number: 515599

# Manchester & Lancashire Family History Society

Annual Report and Financial Statements

for the Year Ended 31 December 2018

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

# **Manchester & Lancashire Family History Society**

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# Manchester & Lancashire Family History Society

## Reference and Administrative Details

**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

Drummond House (A) Branch

1 Redheughs Avenue

Edinburgh

EH12 9JN

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 D Muil [Chairman]	Mr M. J. Couper	Mr. M. Campbell [Anglo-Scottish]
Dr. J.B. Henshall [Vice-Chairman]	Mrs. S. Forshaw	Mr. G Holt [Bolton]
Mrs. E. Lowe [Gen. Secretary]	Mrs. R. Greenwood	Vacant [Irish Ancestry]
Mr. K. Marsland [Treasurer]	Mr. G. Holt	Mrs. C. Wells [Oldham]
	Mrs. B. Owen	Mrs L. Richardson [Oldham]
	Miss J. Parkes	
	Mrs. I. Penneyston	
	Mrs L. Turner	

Mrs L Turner and Mr. G. Holt retired 25<sup>th</sup> April 2018; Mr G. Holt was nominated as Bolton branch representative 25<sup>th</sup> April 2018; Mrs. C. Wells resigned 14<sup>th</sup> November 2018; Mrs L. Richardson replaced Mrs. C. Wells 14<sup>th</sup> November 2018

## **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 2018.

#### **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 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.

# **Manchester & Lancashire Family History Society**

## **Trustees' Report**

### **Structure, Governance and Management**

The Society is governed by an Executive Committee comprising the elected officers of Chairman, Vice-Chairman, Treasurer and General Secretary. In addition, up to nine members are elected by the AGM and a further member nominated by each of the Society's four branches. The Executive Committee may also invite other members to participate in meetings but without voting rights.

The function of the Executive Committee is to ensure that matters relating to the Society's meeting of its objectives and undertakings which will involve the Society in significant financial expenditure or commitment are subject to proper scrutiny and approval and to develop the Society's strategy towards meeting its objectives. The Executive Committee also hears reports on the ongoing activities of the Officers and those members with specific responsibilities. Decisions are taken by simple majority vote, the Chairman exercising a casting vote in the event of a tie. The Executive Committee met on six occasions during the financial year 2018. Various sub-committees held 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" 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.

### **Achievements & Performance**

#### **Education**

Our extensive programme of seminars for beginners in Family History research using the presentation facilities available to us at Manchester Central Library continues to inform members and non-members alike. The continued provision of a Help Desk after each seminar reinforces the content of the seminar and is proving a valuable addition to the service we offer. The commitment and expertise of our team of presenters is evident from the appreciative feedback received. Similar programmes have also been run at the Bolton and Oldham branches. The close of the year saw the publication of a revised and updated edition of the Members' Handbook offering a more accessible understanding of the Society's reach and resources.

#### **Family History Help Desk**

The Family History Help Desk operates 5 days a week and continues to provide a valuable service as part of our commitment to the "Archives+" partnership. In 2018 we welcomed some 3,600 visitors, 2,200 of whom required some in-depth guidance or research assistance, the majority of those, some 1,600, being non-members. As in past years, around 5,000 volunteer-hours of help desk activity was donated by volunteers. This total was similar to that for 2017 and was affected by a longer than usual closure in the lead up to the Christmas holiday.

#### **Projects**

Our various indexing, scanning and transcription teams have continued to add a significant volume of data in both the members' area of our website and the more widely available datasets published online. Five further Roman Catholic baptism, marriage and death registers have been completed during the year and have been published on DVD. The registers for several more parishes have been transcribed and await publication when sufficient data has been assembled. Work continues with this important work to make available material which is not available online.

## **Manchester & Lancashire Family History Society**

### **Trustees' Report**

Nine projects have been completed during 2018 and the results have been published on our website. Significant among these was the transcription of details from the magazines of Manchester Grammar School and William Hulme's Grammar School relating to former pupils serving in the forces during the Great War. Publication online was completed in advance of the commemoration of the cessation of WW1 hostilities. The 1641 Protestation Returns for Bolton and Deane together with the 1831 Bolton Census have been completed and added to the database. With the permission of Archives and The Seashell Trust, work was begun to scan and index the Trustees Review of the Royal Manchester School for the Deaf, with plans for the digitisation of a great part of the school's historic registers in due course. Final adjustments were made to the Funeral Directors' records of Robert Pepperdine & Sons Ltd and the indexes of T. Broome & Sons. The Explorers' project which provided a programme of challenging research for Schoolchildren to commemorate the valour of the soldiers of the Manchester Regiment engaged at the Battle of Manchester Hill was fully recognised by its inclusion in civic authority projects at the time of the anniversary in 2018. A project to digitise and index a collection of Orphan Birth, Marriage and Death indexes was begun. A search program for the Society's library resource was successfully launched in the autumn. A number of other projects are ongoing.

The public index to names on Manchester War Memorials has added a further 90 memorials and now includes over 64,000 names and 3,600 photographic images from 1,085 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 now contains over 21 million records and represents a major resource for British genealogy researchers. Over 692,000 index entries were added or expanded during 2018, of these the majority were for new births or amendments to add Mother's Maiden Name, but with significant progress also at Bolton, Salford and Oldham.

#### **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. Regular editions of branch newsletters served the interests of members with branch associations. Facebook, twitter and e-forum platforms provided more immediate contact between members and non-members alike.

#### **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. A programme of visits to local libraries begun by the branches was taken up in the city of Manchester in collaboration with our Archives+ partners.

#### **Financial Review**

The Society had an excess of income over expenditure for the year of £4,454 (2017: £ 11,950).

#### **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. Application will be made to re-join The Federation of Family History Societies in accordance with a resolution of the Trustees in the autumn. The Society will participate fully in the events to be held across the region to commemorate the bicentenary of the Peterloo Reform Meeting.

Signed and dated on behalf of the Trustees



**K Marsland- Treasurer**

Date 5.4.19

## **Manchester & Lancashire Family History Society**

### **Independent Examiner's Report to the trustees of Manchester & Lancashire Family History Society**

I report on the accounts of the charity for the year ended 31 December 2018 which are set out on pages 6 to 13.

#### **Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The 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 Commission 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 consequently 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 next statement.

#### **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 Charities Act 2011; and
- to prepare accounts which agree with the accounting records and comply with the accounting requirements of the 2011 Act

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Maria Hallows*

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

Date: *5 April 2019*

## Manchester & Lancashire Family History Society

### Statement of Financial Activities for the Year Ended 31 December 2018

	Note	Unrestricted funds £	Total 2018 £	Total 2017 £
<b>Income from:</b>				
Donations		3,566	3,566	2,479
Charitable activities		50,225	50,225	61,205
Investment income	4	16	16	63
<b>Total Income</b>		<b>53,807</b>	<b>53,807</b>	<b>63,747</b>
<b>Expenditure on:</b>				
Charitable activities	5 & 6	(49,353)	(49,353)	(51,797)
<b>Total Expenditure</b>		<b>(49,353)</b>	<b>(49,353)</b>	<b>(51,797)</b>
Net movement in funds		4,454	4,454	11,950
<b>Reconciliation of funds</b>				
Total funds brought forward at 01 January 2018		101,744	101,744	89,794
Total funds carried forward at 31 December 2018		<b>106,198</b>	<b>106,198</b>	<b>101,744</b>

All of the charity's activities derive from continuing operations during the above two periods.



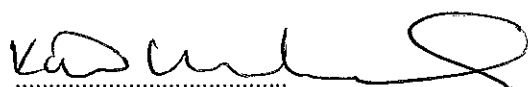
**Manchester & Lancashire Family History Society**

**(Registration number: 515599)  
Statement of Financial Position as at 31 December 2018**

	Note	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	10	4,991	5,790
<b>Current assets</b>			
Stocks	11	7,639	8,095
Debtors	13	2,799	2,860
Cash at bank and in hand		111,943	103,889
		<hr/> 122,381	<hr/> 114,844
<b>Creditors: Amounts falling due within one year</b>	14	<hr/> (21,174)	<hr/> (18,890)
<b>Net current assets</b>		<hr/> 101,207	<hr/> 95,954
<b>Net assets</b>		<hr/> 106,198	<hr/> 101,744
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<hr/> 106,198	<hr/> 101,744
<b>Total funds</b>		<hr/> 106,198	<hr/> 101,744

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on

.....S.4.19 and signed on their behalf by:



.....  
K Marsland  
Trustee

## Manchester & Lancashire Family History Society

### Notes to the Financial Statements for the Year Ended 31 December 2018

#### 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### 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 2018
	%
1 Jan 18	100
1 Feb 18	91.67
1 Mar 18	83.33
1 Apr 18	75.00
1 May 18	66.67
1 Jun 18	58.33
1 Jul 18	50.00
1 Aug 18	41.67
1 Sept 18	33.33
1 Oct 18	25.00
1 Nov 18	16.67
1 Dec 18	8.33

#### Income

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 2018

#### Expenditure

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

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee'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 a registered Charity and is exempt from taxation on its income and expenditure.

#### Tangible fixed assets

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

	<b>31 December 2017 and 2018</b>
	<b>£</b>
Council's valuation 31 December 1991	10,000
Historic additions at cost	27,794
Revaluation movement	(34,794)
	<hr/>
	<b>3,000</b>

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

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

#### 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.

#### 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.

## Manchester & Lancashire Family History Society

### Notes to the Financial Statements for the Year Ended 31 December 2018

#### 2. Income from donations and legacies

	Unrestricted funds £	Total 2018 £	Total 2017 £
Donations	3,566	3,566	2,479
	<u>3,566</u>	<u>3,566</u>	<u>2,479</u>

#### 3. Income from charitable activities

Subscription received	33,148	33,148	36,002
Enrolment Fees	-	-	105
Tax Recovered on Gift Aid Donations	4,409	4,409	8,220
Find My Past – FMP - Royalties	1,904	1,904	-
Sales - Publications etc	6,949	6,949	11,658
Miscellaneous Income	3,815	3,815	2,409
Oldham - Visits to London	-	-	2,811
	<u>50,225</u>	<u>50,225</u>	<u>61,205</u>

#### 4. Investment income

Bank interest received	<u>16</u>	<u>16</u>	<u>63</u>
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## Manchester & Lancashire Family History Society

### Notes to the Financial Statements for the Year Ended 31 December 2018

	Unrestricted Funds £	Total 2018 £	Total 2017 £
<b>5. Charitable Activities</b>			
Cost of publishing 'The Manchester Genealogist' journal	16,441	16,441	16,804
Cost of publications etc sold	2,893	2,893	6,120
Membership Handbook	4,228	4,228	-
Travel & expenses	3,152	3,152	6,519
Meetings and speaker costs	1,368	1,368	1,232
Events sponsored by Branches - Oldham - Visits to Oldham – Visits to London	-	-	2,747
<b>Total</b>	28,082	28,082	33,422
 <b>6. Expenditure on managing and administering the Society</b>			
<b>Property expenses</b>			
Service charge	3,273	3,273	3,273
Room Hire	2,049	2,049	1,166
ISP charges – Email hosting	277	277	442
Insurance	1,401	1,401	1,378
Donations	-	-	230
Postage stationery & advertising	4,324	4,324	2,911
Equipment rental charges	87	87	50
Repairs & maintenance	624	624	588
Barclaycard & Visa charges	1,038	1,038	637
Governance costs	4,416	4,416	2,830
Sundry expenses	1,969	1,969	2,128
Depreciation	1,813	1,813	2,742
<b>Total</b>	21,271	21,271	18,375
 <b>Total Expenditure (notes 5 &amp; 6)</b>	49,353	49,353	51,797

## Manchester & Lancashire Family History Society

### Notes to the Financial Statements for the Year Ended 31 December 2018

#### 10 Tangible fixed assets

	Furniture and equipment £	Library £	Total £
<b>Cost</b>			
At 1 January 2018	50,387	3,000	53,387
Additions	1,014	-	1,014
At 31 December 2018	51,401	3,000	54,401
<b>Depreciation</b>			
At 1 January 2018	47,597	-	47,597
Charge for the year	1,813	-	1,813
At 31 December 2018	49,410	-	49,410
<b>Net book value</b>			
At 31 December 2018	1,991	3,000	4,991
At 31 December 2017	2,790	3,000	5,790

#### 11 Stock

	2018 £	2017 £
Stocks	7,639	8,095

#### 12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 13 Debtors

	2018 £	2017 £
Trade debtors	-	1,623
Prepayments	2,227	1,226
VAT recoverable	572	10
	2,799	2,859

#### 14 Creditors: amounts falling due within one year

	2018 £	2017 £
Accruals	21,174	18,890

## Manchester & Lancashire Family History Society

### Notes to the Financial Statements for the Year Ended 31 December 2018

	Unrestricted funds £	Total funds £
<b>15. Analysis of net assets between funds</b>		
Tangible fixed assets	4,991	4,991
Current assets	122,381	122,381
Current liabilities	(21,174)	(21,174)
Total net assets	106,198	106,198

#### 16 Unrestricted funds

Unrestricted funds are accounted for by:

	£
General funds	106,198
	106,198

#### 16. Service charge commitment

The society pays a service charge which is £3,273 (2017 - £3,273) for the year.

#### 17. Reimbursement of expenses

The Trustees received no remuneration for 2018 (2017: nil). A total of £2,701 (2017: £1440) was paid to Council members 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 £1,958 (2017: £1,052) was donated back to the Society by the Trustees and is included in the donations.

#### 18. 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.

#### 19. Independent examiner fees

The accountants fee consisted of accountancy fees £710 (2017: £690) and independent examiners fees of £660 (2017: £640).