

CHARITY REGISTRATION NUMBER: 290284

Wiltshire Family History Society
Financial Statements
31 March 2020

McGILLS

Chartered Accountants

Wiltshire Family History Society

Financial Statements

Year ended 31 March 2020

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Wiltshire Family History Society

Trustees' Annual Report

Year ended 31 March 2020

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2020.

Reference and administrative details

Registered charity name Wiltshire Family History Society

Charity registration number 290284

Principal office Unit 3
Bath Road Business Centre
Devizes
Wiltshire
SN10 1XA

The trustees

Mr Cy Cutler
Mrs Barbara Fuller
Mr Bob Knightley
Mr Michael Langtree
Mrs Jenny Pope (Appointed 21 September 2019)
Mr Tony Rutter
Rev Graham Warmington
Mr David Weaver
Mr Rodney Whale
Ms Sue Wight
Mrs Persis Wiltshire

Independent examiner McGills
Oakley House
Tetbury Road
Cirencester
Gloucestershire
GL7 1US

Wiltshire Family History Society

Trustees' Annual Report *(continued)*

Year ended 31 March 2020

Structure, governance and management

The Society is an unincorporated association, administered in accordance with its Constitution and a member of the national Federation of Family History Societies (FFHS).

There has been no change to the revised Constitution which took effect on 15 September 2018. The trustees meet as the Executive Committee six times a year and receive reports from its Finance Sub-committee and the Society's other separate committees; Resource Centre, and Publications. Its regular meetings are attended by the Membership Secretary, Journal Editor and Finance Officer, and extended meetings which are held twice a year are attended by the other committee chairmen. The six branches, spread around the county, are run by their own committees, where regular meetings, open to all without admission charge, provide talks, discussions, advice, social outings, and in general encourage the sharing of information and experiences.

Objectives and activities

During the year the Society was involved in promoting the ideals and objectives contained in the Constitution. The objectives are:

1. To promote and encourage the public study of Family History, Genealogy, Heraldry, and Local History with particular reference to Wiltshire.
2. To promote the preservation, security and accessibility of archival material.

In furtherance of the above objectives but not further or otherwise the Society shall have a number of powers including:-

To promote and to engage in educational activities including the issue of a regular journal and the publication and sale of other appropriate material.

The trustees believe that our activities of preserving, transcribing and publishing original source material in paper form, CD, as downloads, and online, for the benefit of everyone, are within the accepted interpretations of education. The family history courses for members of the local U3A group were re-commenced in the year. The quarterly journal, available to all members, both in paper form and online, contains many informative as well as interesting articles. There has been a continued development of the website which provides a wide range of facilities and information for the members and general public. The Society presence on Facebook has continued to grow and has broadened our reach to a wider public.

Wiltshire Family History Society

Trustees' Annual Report *(continued)*

Year ended 31 March 2020

Objectives and activities *(continued)*

Public benefit

We believe that our attendance at national family history events and more local shows detailed below, together with the publication of our own transcriptions in a variety of formats, which are available to the general public, are a sound interpretation of the Charity Commission's guidance on public benefit. A large amount of data transcribed by the Society continues to be placed on the Findmypast website, again with access to all.

Transcribing and publications

Members of the Transcribing Group had continued their researches at Wiltshire & Swindon Archives until the Wiltshire & Swindon History Centre was closed from 20th March 2020 as a result of the COVID-19 precautions. Until the archives open again transcribers are at home working from photographs or inputting to spreadsheets from their notes. Jenny Pope, Transcribing Co-ordinator is in touch with the transcribers through the Society email address transcriptions@wiltshirefhs.co.uk

Transcribers are working on five projects

Overseers' Accounts under the leadership of Ken Green. It is intended to publish these for each parish as they are completed and checked to complement the parish registers.

Non-conformist records led by John Hawkins. This project is not straightforward as John and his team are uncovering a complex set of documents including membership lists, minutes of meetings and others which include information about members, their families and events recorded about them. These require cross-referencing with and checking between the "base" records used and expanding these where necessary. Additional transcribers who enjoy the "jigsaw puzzle" solving involved would be welcomed.

Manor Court records led by Jenny Pope. This is another long-term project which aims to produce a synthesis of manor court proceedings. Transcribers for this project meet on Wednesdays and/or the traditional Friday transcribing sessions. The work is mainly confined to the records after 1733 which are written in English, but five transcribers are working on earlier Latin texts as well.

Workhouse records led by Ken Green. An anonymous but prolific transcriber of the records has given us access to his spreadsheets, for which we are very grateful. Initially Ken and Keith Herd are checking these for anomalies and will be assessing how to incorporate the information into a publishable format.

Parish Registers and Bishop's Transcripts. This mammoth project under the guidance of John Hurley is nearing completion. The closure of the archives will inevitably delay publication of the remaining seven parishes (Avebury, Ludgershall, Salisbury St Edmunds and St Martins, Ramsbury, Urchfont and Wilton). Our revised anticipated completion date is now 2022.

During the year the Society has published the following: baptisms and burials transcribed from Parish Registers and Bishop's Transcripts for Stratton St Margaret, Dinton & Teffont Magna, Eisey & Marston Meysey and Downton (2 volumes). Manor Court Records for Highworth Prebend and Clyffe Pypard; Wiltshire Constabulary Police Officers Appointed 1839-1936; and Wiltshire Tithe Awards.

Resource Centre

The Resource Centre has continued to be a suitable base for administration of the Society as well as providing space for storage, meetings, research equipment and the Eunice Banks Library. On two mornings a week a team of volunteers can be found corresponding, researching, publishing, despatching and completing many other central activities that help keep the Society on an even keel. The Centre is also in use at other times by volunteers involved in additional office work or meetings, or they may be hosting visiting researchers or running U3A classes.

Wiltshire Family History Society

Trustees' Annual Report *(continued)*

Year ended 31 March 2020

Objectives and activities *(continued)*

Presentation

2019-2020 brought a welcome upshift in national family history activity with the reappearance of multi-day commercial events; there were 2-day shows at Alexander Palace and the NEC and a 3-day event in London. Additionally 1-day events were arranged by other societies and specialist companies. WFHS had stands at ten, and two branches arranged, or had stands at, events in their own locations. All these activities are to be welcomed as supporting the family history community and providing advice and sales, as well as meeting and gaining members. Sales income at these events seldom matches the cost of attendance, but as an educational charity the benefits arising from goodwill, outreach, sales and some new members make the exercise worthwhile. That said the activity remains dependant on there being sufficient volunteers prepared to give up their days to represent the Society at such occasions.

Achievements and performance

The trustees acknowledge the debt the Society owes to the loyal group of volunteers who contribute a considerable amount of time and energy to the Society. Without their enthusiasm and support the Society would be less successful in looking after the needs of the membership, and promoting the objectives of the Society to the public at large. In particular the volunteers who represent the Society by attending the various family history days are appreciated by both the membership and wider community.

As described above the enduring activities of the Transcribing Group continue to provide the data for publication of additional original material in a variety of formats. This is a further indication of the healthy state of the Society. The total number of members has continued to decline despite efforts to maintain membership levels. This reduction in membership has become a common feature of most family history societies in the last few years, in all probability due to the wealth of data available online. Although Trowbridge branch has ceased to exist as a separate entity, the members are continuing to meet at private houses on an informal basis.

Financial review

Whilst there is another deficit in the accounts this year this was predicted in the Annual Report last year. The cost of restructuring the website is the major portion of this deficit and there is still a portion of that expense to be shown in the current year. Even allowing for this deficit the overall financial position of the Society remains strong. As mentioned last year, downloads have become the usual accepted method of purchasing our products, which means that minimum stock levels are maintained. Due to the Covid-19 pandemic a full stocktake was not possible so last year's figure was taken.

The Society has a reserves policy which ensures that there are sufficient funds to cover a minimum of 12 months' expenses.

Wiltshire Family History Society

Trustees' Annual Report *(continued)*

Year ended 31 March 2020

Plans for future periods

As this report is being written during the early period of the COVID-19 pandemic, the future is particularly uncertain because it is unclear when normality of Society activities and meetings will be resumed. However, transcribing and publishing of original material for the benefit of the public in general will continue as long as possible. Completion of the Parish Registers project, delayed to 2022, will be the culmination of work by a large number of transcribers over decades and the Society will be justifiably proud of that achievement.

The pandemic situation delayed completion of the major restructuring of the website but this will continue to a finish in 2020. This improvement will update its appearance and functionality while making it more user friendly for viewing on tablets and smartphones.

In general the Society is in good health with a willing albeit aging, band of volunteers at its core. However the general uncertainty about life after the pandemic makes confident predictions difficult. Nevertheless the Trustees believe there will be a continuing place for the Society, its resources and its products for years.

The trustees' annual report was approved on 31 July 2020 and signed on behalf of the board of trustees by:

David Weaver
Chairman

Wiltshire Family History Society

Independent Examiner's Report to the Trustees of Wiltshire Family History Society

Year ended 31 March 2020

I report to the trustees on my examination of the financial statements of Wiltshire Family History Society ('the charity') for the year ended 31 March 2020.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Oakley House
Tetbury Road
Cirencester
Gloucestershire
GL7 1US



McGills
Chartered Accountants

7 August 2020

Wiltshire Family History Society

Statement of Financial Activities

Year ended 31 March 2020

			2020		2019
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	21,414	—	21,414	23,189
Other trading activities	5	20,240	—	20,240	18,970
Investment income	6	1,112	—	1,112	1,219
Total income		<u>42,766</u>	<u>—</u>	<u>42,766</u>	<u>43,378</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	781	—	781	837
Costs of other trading activities	8	27,204	—	27,204	35,885
Expenditure on charitable activities	9,10	24,310	—	24,310	21,155
Other expenditure	11	—	—	—	(110)
Total expenditure		<u>52,295</u>	<u>—</u>	<u>52,295</u>	<u>57,767</u>
Net expenditure and net movement in funds		<u>(9,529)</u>	<u>—</u>	<u>(9,529)</u>	<u>(14,389)</u>
Reconciliation of funds					
Total funds brought forward		148,193	996	149,189	163,578
Total funds carried forward		<u>138,664</u>	<u>996</u>	<u>139,660</u>	<u>149,189</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 17 form part of these financial statements.

Wiltshire Family History Society

Statement of Financial Position

31 March 2020

	Note	2020 £	£	2019 £
Fixed assets				
Tangible fixed assets	16		1,916	2,498
Current assets				
Stocks	17	4,827		4,827
Debtors	18	9,006		7,739
Cash at bank and in hand		129,558		140,220
		143,391		152,786
Creditors: amounts falling due within one year	19	5,647		6,095
Net current assets			137,744	146,691
Total assets less current liabilities			139,660	149,189
Net assets			139,660	149,189
Funds of the charity				
Restricted funds			996	996
Unrestricted funds			138,664	148,193
Total charity funds	20		139,660	149,189

These financial statements were approved by the board of trustees and authorised for issue on 31 July 2020, and are signed on behalf of the committee by:

D. Weaver
Chairman

The notes on pages 9 to 17 form part of these financial statements.

Wiltshire Family History Society

Notes to the Financial Statements

Year ended 31 March 2020

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Unit 3, Bath Road Business Centre, Devizes, Wiltshire, SN10 1XA.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Wiltshire Family History Society

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Wiltshire Family History Society

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	- 20% reducing balance
Computer and other equipment	- 25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Wiltshire Family History Society

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Donations				
General donations	1,313	1,313	2,011	2,011
Gift Aid	2,542	2,542	2,268	2,268
Subscriptions				
Subscriptions	17,559	17,559	18,910	18,910
	<u>21,414</u>	<u>21,414</u>	<u>23,189</u>	<u>23,189</u>

Wiltshire Family History Society

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

5. Other trading activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Open days, conferences and seminars, fundraising	–	–	286	286
Books and publications including fiche and CDs	5,815	5,815	5,440	5,440
Pay per view	9,594	9,594	8,226	8,226
Research charges	573	573	345	345
Branches income	1,855	1,855	2,514	2,514
Coach trips income	2,403	2,403	2,159	2,159
	<u>20,240</u>	<u>20,240</u>	<u>18,970</u>	<u>18,970</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Bank interest	<u>1,112</u>	<u>1,112</u>	<u>1,219</u>	<u>1,219</u>

7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Other Subscriptions	<u>781</u>	<u>781</u>	<u>837</u>	<u>837</u>

8. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Costs of other trading activities - Membership schemes and social lotteries	25,346	25,346	32,383	32,383
Costs of other trading activities - Advertising and publicity	1,858	1,858	2,102	2,102
Donations	–	–	1,400	1,400
	<u>27,204</u>	<u>27,204</u>	<u>35,885</u>	<u>35,885</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Support costs	<u>24,310</u>	<u>24,310</u>	<u>21,155</u>	<u>21,155</u>

Wiltshire Family History Society

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

10. Expenditure on charitable activities by activity type

	Support costs	Total funds	Total fund
	2020	2020	2019
	£	£	£
Governance costs	<u>24,310</u>	<u>24,310</u>	<u>21,155</u>

11. Other expenditure

	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	2020	2020	2019	2019
	£	£	£	£
Gain on disposal of tangible fixed assets held for charity's own use	<u>-</u>	<u>-</u>	<u>(110)</u>	<u>(110)</u>

12. Net expenditure

Net expenditure is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation of tangible fixed assets	<u>750</u>	<u>1,970</u>
Gains on disposal of tangible fixed assets	<u>-</u>	<u>(110)</u>

13. Independent examination fees

	2020	2019
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>756</u>	<u>732</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

2020	2019
£	£

No salaries or wages have been paid to employees, including the members of the executive committee, during the year.

The average head count of employees during the year was Nil (2019: Nil).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

15. Trustee remuneration and expenses

No remuneration was received in the year by the trustees.

Wiltshire Family History Society

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

16. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2019	36,321	12,055	48,376
Additions	—	168	168
At 31 March 2020	<u>36,321</u>	<u>12,223</u>	<u>48,544</u>
Depreciation			
At 1 April 2019	34,606	11,272	45,878
Charge for the year	376	374	750
At 31 March 2020	<u>34,982</u>	<u>11,646</u>	<u>46,628</u>
Carrying amount			
At 31 March 2020	<u>1,339</u>	<u>577</u>	<u>1,916</u>
At 31 March 2019	<u>1,715</u>	<u>783</u>	<u>2,498</u>

17. Stocks

	2020 £	2019 £
Raw materials and consumables	<u>4,827</u>	<u>4,827</u>

There has been no movement in the stock valuation in the year due to the coronavirus pandemic not allowing for a valuation to take place. It is not expected that the exact stock valuation would differ materially from that reported in these financial statements.

18. Debtors

	2020 £	2019 £
Prepayments and accrued income	4,839	3,846
Gift Aid	2,542	2,268
Other debtors	1,625	1,625
	<u>9,006</u>	<u>7,739</u>

19. Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	<u>5,647</u>	<u>6,095</u>

Wiltshire Family History Society

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 20 20 £
General fund	140,661	42,766	(52,295)	131,132
Eunice Banks Legacy fund	7,532	—	—	7,532
	<u>148,193</u>	<u>42,766</u>	<u>(52,295)</u>	<u>138,664</u>

	At 1 April 2018 £	Income £	Expenditure £	At 31 March 20 19 £
General fund	155,050	43,378	(57,767)	140,661
Eunice Banks Legacy fund	7,532	—	—	7,532
	<u>162,582</u>	<u>43,378</u>	<u>(57,767)</u>	<u>148,193</u>

Restricted funds

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 20 20 £
Special fund	996	—	—	996

	At 1 April 2018 £	Income £	Expenditure £	At 31 March 20 19 £
Special fund	996	—	—	996

There have been no movements on restricted funds during the year ended 31 March 2020.

Special fund

To assist with the preservation of Wiltshire archives and to enable the purchase of fiche and CD Roms for research carried out by or on behalf of the members.

Wiltshire Family History Society

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

21. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	1,916	1,916
Current assets	142,777	142,777
Creditors less than 1 year	(4,171)	(4,171)
Net assets	140,522	140,522

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	2,498	2,498
Current assets	152,786	152,786
Creditors less than 1 year	(6,095)	(6,095)
Net assets	149,189	149,189

Wiltshire Family History Society

Management Information

Year ended 31 March 2020

The following pages do not form part of the financial statements.

Wiltshire Family History Society
Detailed Statement of Financial Activities
Year ended 31 March 2020

	2020 £	2019 £
Income and endowments		
Donations and legacies		
General donations	1,313	2,011
Gift Aid	2,542	2,268
Subscriptions	17,559	18,910
	<u>21,414</u>	<u>23,189</u>
Other trading activities		
Open days, conferences and seminars, fundraising	—	286
Books and publications including fiche and CDs	5,815	5,440
Pay per view	9,594	8,226
Research charges	573	345
Branches income	1,855	2,514
Coach trips income	2,403	2,159
	<u>20,240</u>	<u>18,970</u>
Investment income		
Bank interest	1,112	1,219
	<u>1,112</u>	<u>1,219</u>
Total income	<u><u>42,766</u></u>	<u><u>43,378</u></u>

Wiltshire Family History Society

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2020

	2020 £	2019 £
Expenditure		
Costs of raising donations and legacies		
Other Subscriptions	781	837
Costs of other trading activities		
Opening stock	4,827	11,144
Purchases	2,537	2,524
Closing stock	4,827	4,827
Branch Expenditure including speaker	5,265	5,373
Open days, conferences and seminars	1,600	1,904
Journal production and postage	12,226	13,056
Journal editor costs	3,096	2,587
FFHS subscriptions	622	622
Coach trips	1,840	1,895
Equipment, research and indexes	18	207
Exceptional costs of raising donations and legacies	–	1,400
	<u>27,204</u>	<u>35,885</u>
Expenditure on charitable activities		
Legal and professional fees	756	732
Other office costs	1,983	2,178
Depreciation	750	1,970
Other interest payable and similar charges	2,940	2,373
Travelling expenses	66	207
Advertising and website costs	6,393	1,551
Rent, rates and repairs etc	10,577	11,005
Insurance	845	1,139
	<u>24,310</u>	<u>21,155</u>
Other expenditure		
Gain on disposal of tangible fixed assets held for charity's own use	–	(110)
Total expenditure	<u>52,295</u>	<u>57,767</u>
Net expenditure	<u>(9,529)</u>	<u>(14,389)</u>

Wiltshire Family History Society

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2020

	2020 £	2019 £
Costs of raising donations and legacies		
Other Subscriptions		
Other subscriptions	781	837
	<u>781</u>	<u>837</u>
Costs of raising donations and legacies	<u>781</u>	<u>837</u>
Costs of other trading activities		
Costs of other trading activities - Membership schemes and social lotteries		
Opening stock	4,827	11,144
Purchases books and publications etc	2,537	2,524
Closing stock	(4,827)	(4,827)
Branch expenditure including speakers	5,265	5,373
Open days, conferences and seminars	1,600	1,904
Journal production and postage	12,226	13,056
Journal editor costs	3,096	2,587
FFHS Subscriptions	622	622
	<u>25,346</u>	<u>32,383</u>
Costs of other trading activities - Advertising and publicity		
Coach trips	1,840	1,895
Equipment, research and indexes	18	207
	<u>1,858</u>	<u>2,102</u>
Donations		
Donations	—	1,400
	<u>—</u>	<u>1,400</u>
Costs of other trading activities	<u>27,204</u>	<u>35,885</u>
Expenditure on charitable activities		
Governance costs		
Accountancy and legal costs	756	732
Administration, post and stationery	1,983	2,178
Depreciation	750	1,970
Bank charges, finance officer	2,940	2,373
Travelling expenses	66	207
Advertising and website costs	6,393	1,551
Rent, rates and repairs etc	10,577	11,005
Insurance	845	1,139
	<u>24,310</u>	<u>21,155</u>
Expenditure on charitable activities	<u>24,310</u>	<u>21,155</u>