

**Wiltshire Family History Society**  
**Financial Statements**  
**31 March 2021**

# **Wiltshire Family History Society**

## **Financial Statements**

**Year ended 31 March 2021**

	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>5</b>
Statement of financial activities	<b>6</b>
Statement of financial position	<b>7</b>
Notes to the financial statements	<b>8</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>17</b>
Notes to the detailed statement of financial activities	<b>19</b>

# **Wiltshire Family History Society**

## **Trustees' Annual Report**

**Year ended 31 March 2021**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

### **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**

The trustees who served the charity during the period were as follows:

Mr David Weaver  
Mrs Barbara Fuller  
Mr Rodney Whale  
Mr Cy Cutler  
Ms Sue Wight  
Mr Michael Langtree  
Mr B Knightley  
Rev G Warmington  
Mr T Rutter  
Mrs P Wiltshire  
Mrs Jenny Pope

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

# **Wiltshire Family History Society**

## **Trustees' Annual Report** *(continued)*

**Year ended 31 March 2021**

### **Objectives and activities** *(continued)*

#### **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. Like most other Family History Societies the COVID-19 pandemic seriously affected most of the activities of the Society particularly during lockdown situations. The trustees were not able to have the normal face to face meetings but eventually were able to have some virtual Zoom meetings, although some of the members were not able to attend because of technical issues. Similarly, the normal branch monthly or twice monthly meetings had to be cancelled under the national guidelines. However when it became obvious that the pandemic restrictions were going to continue for some time three of the branches conducted virtual meetings which proved successful.

#### **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 quarterly journal, available to all members, both in paper form and online, contains many informative as well as interesting articles. During the year a donation was made to the Wiltshire Victoria County History Trust to enable them to progress the Wiltshire VCH Chippenham volume 20 which is nearing completion.

#### **Public benefit**

We believe that our attendance at national family history events and in more normal years local shows, together with the publication of our own transcriptions in a variety of formats, which are available to the public, are a realistic interpretation of the Charity Commission's guidance on public benefit. In normal years all our branch meetings are open to the public without charge. A large amount of data transcribed by the Society continues to be placed on the Findmypast website, again with access to to all.

#### **Transcribing and publications**

The Society's transcription programme has been badly affected by the Covid 19 pandemic: the Wiltshire and Swindon History Centre was closed from 20 March 2020 until 21 August 2020 and again from Christmas 2020 to the end of March 2021. A number of our transcribers have been shielding or opted not to return while restrictions for transcribers were in place: we hope that they will return when circumstances allow. Those transcribers who did attend the Centre in the 16 weeks it was open were

# **Wiltshire Family History Society**

## **Trustees' Annual Report** *(continued)*

### **Year ended 31 March 2021**

#### **Objectives and activities** *(continued)*

able to to further their researches, but missed the normal companionable coffee and lunch breaks.

There have been fewer new publications in 2020/2021 because of delays in transcribing and checking our material and we have only managed to complete one new publication, the Manor Court Records for Alvediston. However some of the Society's early publications which have long been out of print have been re-issued in print and on CD: Wiltshire Fire Insurance Policy Holders 1714-1731, Wiltshire Strays in Gloucester Gaol, Wiltshire Emigration Association 1849-1851, Broad Town Charity Apprentices, Wiltshire Apprentices Parish, Charity and Private. Three further CDs have been re-issued, covering Wiltshire Land Tax 1780, Wiltshire Confirmations 1703-1920, and Wiltshire Non-conformist records - the latter as an interim measure before the current work on non-conformist records - which will significantly expand the material - becomes available. All new or re-issued publications are publicised on the Society's website when they are published, and in the Journal and annual Sales Leaflet.

#### **Coach Trips**

We were not able to offer any of the coach trips planned for 2020. We hope to be able to resume trips again, but probably not until Spring 2022. It is uncertain at present what restrictions there may be on the numbers of travellers who can safely travel by coach and the effect of this on prices, both for coach travel and entry costs at the venues we hope to visit.

#### **Resource Centre**

Activity in the Resource Centre has dwindled considerably during the various lockdowns, with visits by one or two volunteers for a few hours weekly to check for security, printing, deal with mail, despatch sales items, conduct limited research and so on. There is of course a continuing need for the space for office equipment, storage, research equipment and the Eunice Banks Library. The usual weekly gatherings of volunteers have not taken place, with many activities being conducted from homes. The arrangement has worked reasonably well, although the lack of personal contact has reduced the satisfaction of being involved and the researchers' familiarity with specialist resources. The Centre is ready for the return of the full team, to re-emerge as the focus for Society's activities.

#### **Presentation**

After last year's welcome increase in national family history activity, the pandemic has resulted in the cancellation of all live events during the year. However online events have emerged, and the Society was represented at three where the public could 'visit' the shows and interact by text and/or video with our volunteers working from the Resource Centre or their homes. The direct impact on sales or membership was hard to quantify, but it remains appropriate that the Society should stay involved pending the return to live events. It also seems likely that some aspects of virtual gatherings will continue once the pandemic constraints are lifted.

#### **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 members and promoting the objectives of the Society to the public at large.

One positive result of the national lockdown situations this year has been that the general public has had time to look at their family history and this has meant that the Society has retained more members than in recent years. More new members have also been attracted. The outcome of these factors is that the total number of members has varied very little during the year.

# **Wiltshire Family History Society**

## **Trustees' Annual Report** *(continued)*

**Year ended 31 March 2021**

### **Objectives and activities** *(continued)*

#### **Financial review**

The accounts show a surplus of £8,657 compared to a deficit of £9,529 in 2020. There are a number of factors which account for this apparent turnaround in the finances. Because of the pandemic the normal branch activities did not take place which showed as a reduction of £5,000 in branch expenses. The stocktake which was unable to be taken in 2020 was completed this year and resulted in a stock figure £4,800 greater than the previous year. The figure is however still less than in 2018. The Society was also fortunate to receive a legacy of £5,000. It is not expected that the same benefits will appear to the same extent in the 2021/2022 accounts, depending on the lasting effects of the pandemic.

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

#### **Plans for future periods**

As this report is being written during what is hoped to be the latter period of the COVID-19 pandemic, it is completely uncertain when the Society activities and meetings will be resumed. Transcribing and publishing of original material for the benefit of the public in general will resume when it is safe to do so. Completion of the Parish Registers project, which in last year's report was expected to be completed in 2022, is expected to be delayed for a further year. When completed it will be a marvellous Society achievement of which everyone should be justifiably proud.

The Society is in good health financially, but requires an injection of new blood to enable it to continue to flourish in the future.

The trustees' annual report was approved on 16<sup>th</sup> August 2021 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 2021**

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 2021.

### **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  
Independent Examiner

17 August 2021

**The notes on pages 8 to 15 form part of these financial statements.**

# Wiltshire Family History Society

## Statement of Financial Activities

Year ended 31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	4	26,229	—	<b>26,229</b>	21,414
Other trading activities	5	15,598	—	<b>15,598</b>	20,240
Investment income	6	624	—	<b>624</b>	1,112
<b>Total income</b>		<u>42,451</u>	<u>—</u>	<u><b>42,451</b></u>	<u>42,766</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	767	—	<b>767</b>	781
Costs of other trading activities	8	12,485	—	<b>12,485</b>	27,204
Expenditure on charitable activities	9,10	20,542	—	<b>20,542</b>	24,310
<b>Total expenditure</b>		<u>33,794</u>	<u>—</u>	<u><b>33,794</b></u>	<u>52,295</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>8,657</u>	<u>—</u>	<u><b>8,657</b></u>	<u>(9,529)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		138,664	996	<b>139,660</b>	149,189
<b>Total funds carried forward</b>		<u>147,321</u>	<u>996</u>	<u><b>148,317</b></u>	<u>139,660</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 8 to 15 form part of these financial statements.



# Wiltshire Family History Society

## Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	15	1,350	1,916
<b>Current assets</b>			
Stocks	16	9,603	4,827
Debtors	17	8,705	9,006
Cash at bank and in hand		132,635	129,558
		150,943	143,391
<b>Creditors: amounts falling due within one year</b>	18	3,976	5,647
<b>Net current assets</b>		<u>146,967</u>	<u>137,744</u>
<b>Total assets less current liabilities</b>		<u>148,317</u>	<u>139,660</u>
<b>Net assets</b>		<u>148,317</u>	<u>139,660</u>
<b>Funds of the charity</b>			
Restricted funds		996	996
Unrestricted funds		147,321	138,664
<b>Total charity funds</b>	19	<u>148,317</u>	<u>139,660</u>

These financial statements were approved by the board of trustees and authorised for issue on 16 August 2021, and are signed on behalf of the committee by:

D. Weaver  
Chairman

The notes on pages 8 to 15 form part of these financial statements.

# **Wiltshire Family History Society**

## **Notes to the Financial Statements**

**Year ended 31 March 2021**

### **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.

#### **Foreign currencies**

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

#### **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 2021**

#### **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 2021

#### 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

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

# Wiltshire Family History Society

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
<b>Donations</b>				
General donations	5,789	<b>5,789</b>	1,313	1,313
Gift Aid	2,316	<b>2,316</b>	2,542	2,542
<b>Subscriptions</b>				
Subscriptions	18,124	<b>18,124</b>	17,559	17,559
	<u>26,229</u>	<u><b>26,229</b></u>	<u>21,414</u>	<u>21,414</u>

### 5. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Books and publications including fiche and CDs	6,966	<b>6,966</b>	5,815	5,815
Pay per view	8,510	<b>8,510</b>	9,594	9,594
Research charges	122	<b>122</b>	573	573
Branches income	—	<b>—</b>	1,855	1,855
Coach trips income	—	<b>—</b>	2,403	2,403
	<u>15,598</u>	<u><b>15,598</b></u>	<u>20,240</u>	<u>20,240</u>

### 6. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest	624	<b>624</b>	1,112	1,112

### 7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Other Subscriptions	767	<b>767</b>	781	781

# Wiltshire Family History Society

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 8. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Costs of other trading activities - Membership schemes and social lotteries	11,983	<b>11,983</b>	25,346	25,346
Costs of other trading activities - Advertising and publicity	2	<b>2</b>	1,858	1,858
Donations	500	<b>500</b>	—	—
	<u>12,485</u>	<u><b>12,485</b></u>	<u>27,204</u>	<u>27,204</u>

### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Support costs	<u>20,542</u>	<u><b>20,542</b></u>	<u>24,310</u>	<u>24,310</u>

### 10. Expenditure on charitable activities by activity type

	Support costs £	Total funds 2021 £	Total fund 2020 £
Governance costs	<u>20,542</u>	<u><b>20,542</b></u>	<u>24,310</u>

### 11. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<b>566</b>	750
Foreign exchange differences	<u><b>2,221</b></u>	<u>2,191</u>

### 12. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u><b>756</b></u>	<u>756</u>

### 13. Staff costs

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

2021 £	2020 £
-----------	-----------

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

**Wiltshire Family History Society**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2021**

**13. Staff costs** *(continued)*

The average head count of employees during the year was Nil (2020: Nil).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

**14. Trustee remuneration and expenses**

No remuneration was received in the year by the trustees.

**15. Tangible fixed assets**

	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>			
At 1 April 2020	36,321	12,223	<b>48,544</b>
Transfers	168	(168)	<b>–</b>
<b>At 31 March 2021</b>	<u>36,489</u>	<u>12,055</u>	<u><b>48,544</b></u>
<b>Depreciation</b>			
At 1 April 2020	34,982	11,646	<b>46,628</b>
Charge for the year	301	265	<b>566</b>
<b>At 31 March 2021</b>	<u>35,283</u>	<u>11,911</u>	<u><b>47,194</b></u>
<b>Carrying amount</b>			
<b>At 31 March 2021</b>	<u>1,206</u>	<u>144</u>	<u><b>1,350</b></u>
At 31 March 2020	<u>1,339</u>	<u>577</u>	<u>1,916</u>

**16. Stocks**

	2021 £	2020 £
Raw materials and consumables	<u><b>9,603</b></u>	<u>4,827</u>

**17. Debtors**

	2021 £	2020 £
Prepayments and accrued income	<b>4,764</b>	4,839
Gift Aid	<b>2,316</b>	2,542
Other debtors	<b>1,625</b>	1,625
	<u><b>8,705</b></u>	<u>9,006</u>

**18. Creditors: amounts falling due within one year**

	2021 £	2020 £
Accruals and deferred income	<u><b>3,976</b></u>	<u>5,647</u>

# Wiltshire Family History Society

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2021

#### 19. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General fund	131,132	42,451	(33,794)	139,789
Eunice Banks Legacy fund	7,532	—	—	7,532
	<u>138,664</u>	<u>42,451</u>	<u>(33,794)</u>	<u>147,321</u>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
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>

##### Restricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
Special fund	996	—	—	996

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
Special fund	996	—	—	996

There have been no movements on restricted funds during the year ended 31 March 2021.

##### 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 2021**

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

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	1,350	<b>1,350</b>
Current assets	150,943	<b>150,943</b>
Creditors less than 1 year	(3,976)	<b>(3,976)</b>
<b>Net assets</b>	<u>148,317</u>	<u><b>148,317</b></u>

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	1,916	1,916
Current assets	142,777	142,777
Creditors less than 1 year	(4,171)	(4,171)
<b>Net assets</b>	<u>140,522</u>	<u>140,522</u>

# **Wiltshire Family History Society**

## **Management Information**

**Year ended 31 March 2021**

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

**Wiltshire Family History Society**  
**Detailed Statement of Financial Activities**  
**Year ended 31 March 2021**

	2021 £	2020 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
General donations	5,789	1,313
Gift Aid	2,316	2,542
Subscriptions	18,124	17,559
	<u>26,229</u>	<u>21,414</u>
<b>Other trading activities</b>		
Books and publications including fiche and CDs	6,966	5,815
Pay per view	8,510	9,594
Research charges	122	573
Branches income	—	1,855
Coach trips income	—	2,403
	<u>15,598</u>	<u>20,240</u>
<b>Investment income</b>		
Bank interest	624	1,112
	<u>624</u>	<u>1,112</u>
<b>Total income</b>	<u><u>42,451</u></u>	<u><u>42,766</u></u>

# Wiltshire Family History Society

## Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2021

	2021 £	2020 £
<b>Expenditure</b>		
<b>Costs of raising donations and legacies</b>		
Other Subscriptions	767	781
<b>Costs of other trading activities</b>		
Opening stock	4,827	4,827
Purchases	1,958	2,537
Closing stock	(9,603)	(4,827)
Branch Expenditure including speaker	235	5,265
Open days, conferences and seminars	(302)	1,600
Journal production and postage	11,578	12,226
Journal editor costs	2,727	3,096
FFHS subscriptions	563	622
Coach trips	—	1,840
Equipment, research and indexes	2	18
Exceptional costs of raising donations and legacies	500	—
	<u>12,485</u>	<u>27,204</u>
<b>Expenditure on charitable activities</b>		
Legal and professional fees	756	756
Other office costs	1,655	1,984
Depreciation	566	750
Bank charges	218	748
Finance officer	2,221	2,191
Travelling expenses	—	66
Advertising and website costs	4,409	6,393
Rent, rates and repairs etc	10,080	10,577
Insurance	637	845
	<u>20,542</u>	<u>24,310</u>
<b>Total expenditure</b>	<u><u>33,794</u></u>	<u><u>52,295</u></u>
<b>Net income/(expenditure)</b>	<u><u>8,657</u></u>	<u><u>(9,529)</u></u>

# Wiltshire Family History Society

## Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
<b>Costs of raising donations and legacies</b>		
<b>Other Subscriptions</b>		
Other subscriptions	767	781
	<u>767</u>	<u>781</u>
<b>Costs of raising donations and legacies</b>	<b>767</b>	<b>781</b>
	<u>767</u>	<u>781</u>
<b>Costs of other trading activities-</b>		
Opening stock	4,827	4,827
Purchases books and publications etc	1,958	2,537
Closing stock	(9,603)	(4,827)
Branch expenditure including speakers	235	5,265
Open days, conferences and seminars	(302)	1,600
Journal production and postage	11,578	12,226
Journal editor costs	2,727	3,096
FFHS Subscriptions	563	622
	<u>11,983</u>	<u>25,346</u>
<b>Costs of other trading activities - Advertising and publicity</b>		
Coach trips	—	1,840
Equipment, research and indexes	2	18
	<u>2</u>	<u>1,858</u>
<b>Donations</b>		
Donations	500	—
	<u>500</u>	<u>—</u>
<b>Costs of other trading activities</b>	<b>12,485</b>	<b>27,204</b>
	<u>12,485</u>	<u>27,204</u>
<b>Expenditure on charitable activities</b>		
<b>Governance costs</b>		
Accountancy and legal costs	756	756
Administration, post and stationery	1,655	1,984
Depreciation	566	750
Bank charges	218	748
Finance officer	2,221	2,191
Travelling expenses	—	66
Advertising and website costs	4,409	6,393
Rent, rates and repairs etc	10,080	10,577
Insurance	637	845
	<u>20,542</u>	<u>24,310</u>
<b>Expenditure on charitable activities</b>	<b>20,542</b>	<b>24,310</b>
	<u>20,542</u>	<u>24,310</u>