

CHARITY REGISTRATION NUMBER: 290284

Wiltshire Family History Society
Unaudited Financial Statements
31 March 2017

McGILLS

Chartered Accountants
Oakley House
Tetbury Road
Cirencester
Gloucestershire
GL7 1US

Wiltshire Family History Society

Financial Statements

Year ended 31 March 2017

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	5
Statement of financial activities	6
Statement of financial position	7
Notes to the financial statements	8
The following pages do not form part of the financial statements	
Detailed statement of financial activities	17
Notes to the detailed statement of financial activities	18

Wiltshire Family History Society

Trustees' Annual Report

Year ended 31 March 2017

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2017.

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 David Weaver
Mr Cy Cutler
Mrs Chrissi Geddes
Mrs Barbara Fuller
Mr Rodney Whale
Mrs Persis Wiltshire
Mrs Kate Goodenough
Mr Michael Langtree
Mr Gordon Griffiths
Mrs Mavis Meredith-Jones
Mr Stan Flukes
Mr Ken Giles (to 31 Dec 2016)

Accountants McGills
Chartered Accountants
Oakley House
Tetbury Road
Cirencester
Gloucestershire
GL7 1US

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 20 June 2009.

The trustees meet as the Executive Committee six times a year and receive reports from its Finance Sub-committee and the Society's three other separate committees; Resource Centre, Publications, and Open Day. 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, provide talks, discussions, advice, social outings, and in general encourage the sharing of information and experiences which are useful to other members

Wiltshire Family History Society

Trustees' Annual Report *(continued)*

Year ended 31 March 2017

RESPONSIBILITIES OF THE TRUSTEES

The charity's trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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, microfiche, 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 which commenced in early 2015 have continued and have proved useful for all concerned. 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.

We are constantly aware of the Charity Commission's public benefit guidance criteria. In this respect most of the Society's publications whether in printed paper or CD form are available to the general public, and a large amount of data transcribed by the Society continues to be placed on the Findmypast website, again with access to all. The local cemetery records project has continued but is still some way from completion.

Transcribing and Publications

There have been major changes in the organisation of Publications this year; John Hurley wanted to retire from the post of Publications Chairman. This presented the Opportunity to restructure the entire team. David Chilton initially took on the post of Publications Chairman, Bethanie Afton became Transcribing Coordinator, and Jane Syckelmoore became Publications Officer. Douglas Jackson continued to have responsibility for FindMyPast and Brian James for the Surname Index. David Chilton later resigned the post and David Weaver became Chairman. The intention of the reorganisation was to make the committee smaller and to centralise all aspects of publications within that committee.

The changes spread beyond the committee to encompass the restructuring of the transcribing team. Under Bethanie Afton's leadership, leadership of each major transcribing project was made formal. John Hurley leads the parish registers transcribing team, Ken Giles – the tithe awards project, and Jenny Pope – the manor court records project. Formal meetings of the entire transcribing team are now held twice a year. Twenty three people attended the first of these held 17 March 2017.

Wiltshire Family History Society

Trustees' Annual Report *(continued)*

Year ended 31 March 2017

Transcribing and Publications (Continued)

The work of the transcribers continues productively. John Hurley predicts that the parish register project will be complete in 2020. There are 16 parishes still to be completed with two expected this year. The team led by Ken Giles, have completed over 200 of the approximately 300 tithe awards. W&SA have agreed to link the transcribed awards to the tithe maps once they have been digitised for the Know My Place mapping project. The Manor Court Records project, led by Jenny Pope, is a major, long-term project. That team are extracting details of people who were involved in any capacity with the manorial records. John Hawkins is leading on nonconformists records and Ken Green is nearing completion on a new version of police records. Others are preparing work started by Beryl Hurley for publication which almost always requires more research and transcribing to make the work suitable for publication.

All parish register transcripts have now been digitised. They are available on paper, on CD and as downloads. This work has meant that copies can now be printed on demand. Download sales are exceeding CD and paper sales, so we are supplying customers with our data in the way they want it. Work is well underway to digitise the A4 books.

Going forward, several future projects are being considered. These include looking at the enclosure awards, finishing the Wiltshire Friendly Society record transcripts, and possibly investigating more work on land tax and estate/farm account records. As people finish with the work they are doing, they will be directed to other projects, especially to the manorial documents. This should guarantee the steady production of material for publication by WFHS.

Resource Centre

The Society's headquarters in Devizes continues to meet the essential needs for administration, storage, meetings, research and a library. Regular work sessions are held two mornings a week, when specific activities include the printing and binding of A4 publications, producing CDs, research, despatch of sold items (ordered on line or by post) and the day-to-day office functions of a diverse organisation. A seventh PC was bought to support the increased amount of printing from digitally stored documents, and this in turn has allowed printing-to-order and a gradual run down of printed stock. The U3A family history classes have continued, ad hoc visits are hosted by arrangement, and the mid-year 'Open Saturdays' have become year-round once-a-month opportunities to help visitors with research. With its 7-year lease renewed, the Resource Centre should meet our needs for the foreseeable future.

Presentation

Public events run by family history societies have been usually known as 'open days' but in recent years they have been renamed to better reflect the nature of the occasions. Thus ours this year was a Family History Day within the historic railway environment at STEAM in Swindon. As usual it provided a useful outreach opportunity for WFHS and exposure for the other commercial and voluntary exhibitors. We also had a presence at eight out-of-county events, including three days at "Who Do You Think You Are? Live" at the NEC Birmingham. All such events allowed selling, giving advice, meeting and recruiting members, and in doing so supported the wider family history community.

Wiltshire Family History Society

Trustees' Annual Report *(continued)*

Year ended 31 March 2017

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. The continuing publication of more original material is a further indication of the healthy state of the Society.

The total number of members has continued to decline which has become a common feature of most family history societies presumably because of the increased amount of information now available on the internet. Because of declining numbers attending the meetings Trowbridge branch ceased to exist as a separate entity during the year.

At its Annual General Meeting the Society held a small celebration for volunteers to acknowledge their contributions over the years. The event also helped generate beneficial publicity in local newspapers across the county.

FINANCIAL REVIEW

The financial position continues to remain strong although there was a deficit for the year. The Society can easily stand this deficit because the regularly reviewed reserves policy ensures that there are adequate reserves to cover well in excess of 12 month's normal expenditure. The stock figure has again been reduced by only retaining a small number of printed copies and reducing old stock. The shipment of stock to the legal deposit libraries has also had an effect on the amount of stock held.

PLANS FOR FUTURE PERIODS

As already mentioned the transcribing of original documents will continue including the 16 parish registers already in progress. There is also more data to go online, which may balance the prospect of reduced income from this source. There is always a possibility that the viewing public may believe that they have exhausted their searches of our existing material, so it is essential to continue to add further data on a regular basis.

The remaining CDs in the baptisms, marriages & burials series will continue to be produced until a total of 37 will cover the whole of Wiltshire. These are produced in-house resulting in a lower unit cost and a smaller quantity of stock held. As mentioned earlier downloads have proved particularly successful and it is anticipated that more data will be available in this format in the coming year.

We will continue to try to encourage more members to retain their membership when their subscription comes up for renewal by contacting them prior to renewal, and also again if renewal hasn't taken place shortly after the anniversary date. Payment of subscription by bank standing order is encouraged, together with completion of the Gift Aid Declaration by UK tax payers.

The trustees' annual report was approved on 17th July 2017 and signed on behalf of the committee 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 2017

I report on the financial statements for the year ended 31 March 2017, which comprise the statement of financial activities, statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the financial statements. 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 2011 Act, and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- have not been met, or

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

Oakley House
Tetbury Road
Cirencester
Gloucestershire
GL7 1US

McGills
Chartered Accountants

1 August 2017

Wiltshire Family History Society

Statement of Financial Activities

31 March 2017

		Unrestricted funds £	2017 Restricted funds £	Total funds £	2016 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	22,648	—	22,648	30,983
Other trading activities	5	26,218	—	26,218	28,257
Investment income	6	941	—	941	1,491
Other income	7	90	—	90	90
Total income		<u>49,897</u>	<u>—</u>	<u>49,897</u>	<u>60,821</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	779	—	779	946
Costs of other trading activities	9	33,199	—	33,199	30,749
Expenditure on charitable activities	10,11	23,043	—	23,043	25,351
Total expenditure		<u>57,021</u>	<u>—</u>	<u>57,021</u>	<u>57,046</u>
Net (expenditure)/income and net movement in funds		<u>(7,124)</u>	<u>—</u>	<u>(7,124)</u>	<u>3,775</u>
Reconciliation of funds					
Total funds brought forward		171,714	996	172,710	168,935
Total funds carried forward		<u>164,590</u>	<u>996</u>	<u>165,586</u>	<u>172,710</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 2017

		2017		2016
		£	£	£
Fixed assets				
Tangible fixed assets	16		4,236	5,636
Current assets				
Stocks	17	11,654		14,619
Debtors	18	6,794		6,649
Cash at bank and in hand		147,070		150,528
		165,518		171,796
Creditors: amounts falling due within one year	19	4,168		4,722
Net current assets			161,350	167,074
Total assets less current liabilities			165,586	172,710
Net assets			165,586	172,710
Funds of the charity				
Restricted funds			996	996
Unrestricted funds			164,590	171,714
Total charity funds	20		165,586	172,710

These financial statements were approved by the committee of trustees and authorised for issue on 17th July 2017 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 2017

1. General information

The charity is 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.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 April 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 21.

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 2017

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 2017

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, Fittings and Equipment	- 20% reducing balance
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 2017

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 2017 £	Unrestricted Funds £	Total Funds 2016 £
Donations				
General donations	539	539	172	172
Bequests received	—	—	10,000	10,000
Gift Aid	2,481	2,481	2,404	2,404
Subscriptions				
Subscriptions	19,628	19,628	18,407	18,407
	<u>22,648</u>	<u>22,648</u>	<u>30,983</u>	<u>30,983</u>

Wiltshire Family History Society

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

5. Other trading activities

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Open days, conferences and seminars, fundraising	777	777	435	435
Books and publications including fiche and CDs	13,492	13,492	12,613	12,613
Pay per view	7,460	7,460	10,905	10,905
Research charges	285	285	185	185
Branches income	2,502	2,502	2,083	2,083
Coach trips income	1,702	1,702	2,036	2,036
	<u>26,218</u>	<u>26,218</u>	<u>28,257</u>	<u>28,257</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Bank interest	<u>941</u>	<u>941</u>	<u>1,491</u>	<u>1,491</u>

7. Other income

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Miscellaneous income	<u>90</u>	<u>90</u>	<u>90</u>	<u>90</u>

8. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Other Subscriptions	<u>779</u>	<u>779</u>	<u>946</u>	<u>946</u>

Wiltshire Family History Society

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

9. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Opening stock	14,619	14,619	15,873	15,873
Purchases books and publications etc	4,678	4,678	5,730	5,730
Closing stock	(11,654)	(11,654)	(14,619)	(14,619)
Purchases using legacy	1,274	1,274	–	–
Branch expenditure including speakers	4,185	4,185	5,100	5,100
Open days, conferences and seminars	2,661	2,661	1,859	1,859
Journal production and postage	12,362	12,362	12,046	12,046
Journal editor costs	2,458	2,458	2,434	2,434
FFHS Subscriptions	628	628	637	637
Coach trips	1,655	1,655	1,428	1,428
Equipment, research and indexes	333	333	261	261
	<u>33,199</u>	<u>33,199</u>	<u>30,749</u>	<u>30,749</u>

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
	–	–	444	444
Support costs	23,043	23,043	24,907	24,907
	<u>23,043</u>	<u>23,043</u>	<u>25,351</u>	<u>25,351</u>

11.

	Support costs £	Total funds 2017 £	Total fund 2016 £
	–	–	444
Governance costs	23,043	23,043	24,907
	<u>23,043</u>	<u>23,043</u>	<u>25,351</u>

12. Net (expenditure)/income

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

	2017 £	2016 £
Depreciation of tangible fixed assets	<u>2,048</u>	<u>1,984</u>

13. Independent examination fees

	2017 £	2016 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>540</u>	<u>540</u>

Wiltshire Family History Society

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

14. Staff costs

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

2017	2016
£	£

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 (2016: Nil).

No employee received employee benefits of more than £60,000 during the year (2016: Nil).

15. Trustee remuneration and expenses

No remuneration was received in the year by the trustees.

16. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2016	35,017	10,562	45,579
Additions	216	432	648
At 31 March 2017	35,233	10,994	46,227
Depreciation			
At 1 April 2016	33,247	6,696	39,943
Charge for the year	398	1,650	2,048
At 31 March 2017	33,645	8,346	41,991
Carrying amount			
At 31 March 2017	1,588	2,648	4,236
At 31 March 2016	1,770	3,866	5,636

17. Stocks

	2017 £	2016 £
Raw materials, consumables and finished goods	11,654	14,619

18. Debtors

	2017 £	2016 £
Prepayments and accrued income	2,769	2,624
Gift Aid	2,400	2,400
Other debtors	1,625	1,625
	6,794	6,649

Wiltshire Family History Society

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

19. Creditors: amounts falling due within one year

	2017 £	2016 £
Accruals and deferred income	<u>4,168</u>	<u>4,722</u>

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2016 £	Income £	Expenditure £	Transfers £	At 31 Mar 2017 £
General fund	116,881	49,897	(55,747)	44,833	155,864
Reserve Fund (Premises)	54,833	—	—	(54,833)	—
Eunice Banks Legacy fund	—	—	(1,274)	10,000	8,726
	<u>171,714</u>	<u>49,897</u>	<u>(57,021)</u>	<u>—</u>	<u>164,590</u>

Restricted funds

	At 1 April 2016 £	Income £	Expenditure £	Transfers £	At 31 Mar 2017 £
Special fund	<u>996</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>996</u>

There have been no movements on restricted funds during the year ended 31 March 2017.

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.

21. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The charity transitioned to FRS 102 on 1 April 2015.

No transitional adjustments were required in the retained funds or income or expenditure for the year.

Wiltshire Family History Society

Management Information

Year ended 31 March 2017

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

Wiltshire Family History Society
Detailed Statement of Financial Activities
31 March 2017

	2017 £	2016 £
Income and endowments		
Donations and legacies		
General donations	539	172
Bequests received	—	10,000
Gift Aid	2,481	2,404
Subscriptions	<u>19,628</u>	<u>18,407</u>
	<u>22,648</u>	<u>30,983</u>
 Other trading activities		
Open days, conferences and seminars, fundraising	777	435
Books and publications including fiche and CDs	13,492	12,613
Pay per view	7,460	10,905
Research charges	285	185
Branches income	2,502	2,083
Coach trips income	<u>1,702</u>	<u>2,036</u>
	<u>26,218</u>	<u>28,257</u>
 Investment income		
Bank interest	<u>941</u>	<u>1,491</u>
 Other income		
Miscellaneous income	<u>90</u>	<u>90</u>
 Total income	<u><u>49,897</u></u>	<u><u>60,821</u></u>

Wiltshire Family History Society

Notes to the Detailed Statement of Financial Activities

31 March 2017

	2017 £	2016 £
Costs of raising donations and legacies		
Costs of raising donations and legacies - Subscriptions		
Other Subscriptions	779	946
	<u>779</u>	<u>946</u>
Costs of raising donations and legacies	<u>779</u>	<u>946</u>
Costs of other trading activities		
Costs of other trading activities - Membership schemes and social lotteries		
Opening stock	14,619	15,873
Purchases books and publications etc	4,678	5,730
Closing stock	(11,654)	(14,619)
Purchases using legacy	1,274	—
Branch expenditure including speakers	4,185	5,100
Open days, conferences and seminars	2,661	1,859
Journal production and postage	12,362	12,046
Journal editor costs	2,458	2,434
FFHS Subscriptions	628	637
	<u>31,211</u>	<u>29,060</u>
Costs of other trading activities - Advertising and publicity		
Coach trips	1,655	1,428
Equipment, research and indexes	333	261
	<u>1,988</u>	<u>1,689</u>
Costs of other trading activities	<u>33,199</u>	<u>30,749</u>
Expenditure on charitable activities		
<i>Activities undertaken directly</i>		
Charitable donations made	—	444
Governance costs		
Rent, rates and repairs etc.	10,611	9,956
Accountancy and legal costs	2,032	540
Travelling expenses	272	1,364
Insurance	1,125	1,153
Administration, post and stationery	2,292	1,767
Depreciation	2,046	1,984
Bank charges, finance officer	2,133	1,856
Advertising and website costs	2,532	6,287
	<u>23,043</u>	<u>24,907</u>
Expenditure on charitable activities	<u>23,043</u>	<u>25,351</u>