

CHARITY REGISTRATION NUMBER: 290284

Wiltshire Family History Society
Financial Statements
31 March 2019

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

Wiltshire Family History Society

Financial Statements

Year ended 31 March 2019

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Wiltshire Family History Society

Trustees' Annual Report

Year ended 31 March 2019

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2019.

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
Mr Cy Cutler
Mrs Barbara Fuller
Mr Rodney Whale
Mrs Persis Wiltshire
Mrs Kate Goodenough (resigned 15 September 2018)
Mr Michael Langtree
Mrs Mavis Meredith-Jones (resigned 15 January 2019)
Mr Stan Flukes (resigned 15 September 2018)
Ms Sue Wight
Mr Bob Knightley (appointed 15 September 2018)
Rev Graham Warmington (appointed 15 September 2018)
Mr Tony Rutter (appointed 26 November 2018)

Independent examiner McGills
Oakley House
Tetbury Road
Cirencester
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Wiltshire Family History Society

Trustees' Annual Report *(continued)*

Year ended 31 March 2019

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, provide talks, discussions, advice, social outings, and in general encourage the sharing of information and experiences which are useful to other members.

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 suspended for this year, but it is anticipated that they will re-commence in 2019. The quarterly journal, available to all members, both in paper form and online, contains many informative as well as 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. 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 Transcription Group continue their researches at Wiltshire & Swindon Archives. During the year, Bethanie Afton stepped down as Transcribing Co-ordinator and her place was taken by Jenny Pope. At its well-attended meeting in September, the group decided to change their 6-monthly meetings to one annual meeting in September or October. Publicity for the transcriptions group in the Journal and other media has resulted in 8 new members joining the team.

Transcription of the Tithe Award records has been completed: publication as a pdf or on CD is anticipated in summer/autumn 2019. Ken Giles is now leading a group transcribing Overseers Accounts. Ken Green has completed his transcription of police records during this year and has been preparing it for publication later in 2019. Work continues on the final leg of transcribing Parish Registers and Bishop's Transcripts under John Hurley; 2020/2021 remains the target date for completion.

Wiltshire Family History Society

Trustees' Annual Report *(continued)*

Year ended 31 March 2019

John Hawkins is again steering the complex task of transcribing and melding the variety of records made by and for Non-Conformist meetings into a coherent whole suitable for use by family historians. Two new members have joined his team during the year. The Manor Court Records project is making slow but steady progress, working mainly on records from 1733 when all records were written in English. A few members of the group are tackling 17th century records - in Latin, except during the Commonwealth period - and their ability to read heavily abbreviated Latin text is improving in leaps and bounds! A further 3 manors have been published, bringing the current total to 6.

Following interest expressed at the transcribers' meeting, we are looking at a proposal to work on and publish Workhouse data covering extant records for all the Wiltshire workhouses. The various records are in different formats which we would like to bring together where appropriate and create a composite publication under inmates' names.

Claire Skinner, Senior Archivist at Wiltshire & Swindon Archives resigned during the year, and we are awaiting the appointment of her successor, with whom we will be discussing future projects. Like our latest projects, these are likely to cover subjects which require greater interpretation by our transcribers before they can be digitised or published in other media. The long-awaited publication of Family Announcements in the Swindon Advertiser was finally realised this year. Also during the year the target of making all of our transcriptions available on CD, as downloads and, where practicable, in print has been achieved.

Resource Centre

There has been little change in the pattern of activities in the Resource Centre. A team of volunteers usually work there on two mornings a week on wide-ranging activities relating to administration and research and to the production and despatch of WFHS printed publications and CD's. The volunteers are also there at other times according to the ebb and flow of workload, for meetings and to host visiting researchers. Shelf space in the Eunice Banks Library has been extended to allow for better access and for future accessions. The Resource Centre continues to be a suitable headquarters for WFHS.

Presentation

During 2018 the national family history scene lacked any family history extravaganzas on the scale of the discontinued three-day "Who Do You Think You Are? Live". However long-standing one-day events continued, arranged by societies and specialist companies. WFHS had stands at ten of those, supporting the family history community and providing advice on Wiltshire research while making sales and gaining some new members. Principally because the South West Area Group of FHSs mounted a major regional day in Swindon, WFHS limited its hosting to a local but nonetheless very successful day organised by the Salisbury Branch. Looking ahead, three major commercial shows have emerged for 2019, of which WFHS will probably attend two as well as a range of one-day events. Like other societies, we may find that these opportunities provide adequate outreach without the expense and time of mounting our own.

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 early part of the year was challenging with the introduction of the General Data Protection Regulation (GDPR) which became law on 25 May 2018. During the latter part of the year a Privacy Policy, a Safeguarding Policy, and a Health & Safety Policy were approved, with annual review, and will be effective in the current year.

The enduring activities of the Transcribing Group continue to provide the data for publication of more original material in a variety of formats. This is a further indication of the healthy state of the Society.

Wiltshire Family History Society

Trustees' Annual Report *(continued)*

Year ended 31 March 2019

The total number of members has continued to decline which has become a common feature of most family history societies in the last few years. Although Trowbridge branch has ceased to exist as a separate entity, the members have continued to meet at private houses on an informal basis.

Financial review

Sales of our physical products have continued to fall with downloads now becoming more prominent. A comprehensive review of stock valuation, together with a consistent reduction in the number of individual items held, and a write-off of old and unsaleable items has resulted in a reduction of £6,000 in the value of stock held. This reduction in stock value has resulted to a large extent in the deficit of over £14,000. Because of the size of the reserves, built up over the years, the Society can easily stand a deficit of this size.

Plans for future periods

The continuation of transcribing and publishing of original material for the benefit of the public in general will continue. As mentioned above the target date for completion of transcribing and publishing all Wiltshire Parish Registers and Bishop's Transcripts for Baptisms and Burials up to 1837 is now 2020/2021. When completed this will be the culmination of an enormous amount of work by a large number of transcribers and the Society will be justifiably proud of that achievement. Proposals are in hand for a major restructure of the website to make it more user friendly for the modern age, particularly for viewing on tablets and smartphones. Whilst this investment in the website may result in a deficit during 2019/20 there is no anticipation that membership subscriptions will rise in the immediate future. In general the Society is in good health with a willing band of volunteers, albeit an aging band, so the future of the Society looks good.

The trustees' annual report was approved on 9 August 2019 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 2019

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 2019.

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.


McGills
Independent Examiner

Oakley House
Tetbury Road
Cirencester
Gloucestershire
GL7 1US

29th August 2019

Wiltshire Family History Society

Statement of Financial Activities

Year ended 31 March 2019

			2019		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	2018 Total funds £
Income and endowments					
Donations and legacies	4	23,189	–	23,189	23,166
Other trading activities	5	18,970	–	18,970	27,760
Investment income	6	1,219	–	1,219	1,328
Total income		<u>43,378</u>	<u>–</u>	<u>43,378</u>	<u>52,254</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	837	–	837	787
Costs of other trading activities	8	35,885	–	35,885	32,497
Expenditure on charitable activities	9,10	21,155	–	21,155	20,978
Other expenditure	11	(110)	–	(110)	–
Total expenditure		<u>57,767</u>	<u>–</u>	<u>57,767</u>	<u>54,262</u>
Net expenditure and net movement in funds					
		<u>(14,389)</u>	<u>–</u>	<u>(14,389)</u>	<u>(2,008)</u>
Reconciliation of funds					
Total funds brought forward		162,582	996	163,578	165,586
Total funds carried forward		<u>148,193</u>	<u>996</u>	<u>149,189</u>	<u>163,578</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.

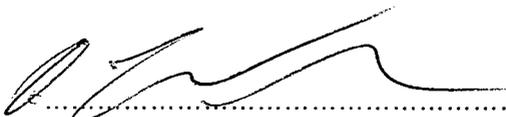
Wiltshire Family History Society

Statement of Financial Position

31 March 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible fixed assets	16	2,498	4,332
Current assets			
Stocks	17	4,827	11,144
Debtors	18	7,739	9,297
Cash at bank and in hand		<u>140,220</u>	<u>142,888</u>
		152,786	163,329
Creditors: amounts falling due within one year	19	<u>6,095</u>	<u>4,083</u>
Net current assets		146,691	159,246
Total assets less current liabilities		149,189	163,578
Net assets		149,189	163,578
Funds of the charity			
Restricted funds		996	996
Unrestricted funds		<u>148,193</u>	<u>162,582</u>
Total charity funds	20	149,189	163,578

These financial statements were approved by the board of trustees and authorised for issue on 9 August 2019, 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 2019

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 2019

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 2019

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. Following a comprehensive revaluation of the stock there has been a significant decrease in the closing stock figure during the year, due to writing off old and unsaleable items.

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 2019

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 2019 £	Unrestricted Funds £	Total Funds 2018 £
Donations				
General donations	2,011	2,011	132	132
Gift Aid	2,268	2,268	2,167	2,167
Subscriptions				
Subscriptions	18,910	18,910	20,867	20,867
	<u>23,189</u>	<u>23,189</u>	<u>23,166</u>	<u>23,166</u>

Wiltshire Family History Society

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

5. Other trading activities

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Open days, conferences and seminars, fundraising	286	286	854	854
Books and publications including fiche and CDs	5,440	5,440	9,203	9,203
Pay per view	8,226	8,226	11,994	11,994
Research charges	345	345	617	617
Branches income	2,514	2,514	2,367	2,367
Coach trips income	2,159	2,159	2,725	2,725
	<u>18,970</u>	<u>18,970</u>	<u>27,760</u>	<u>27,760</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Bank interest	1,219	1,219	1,328	1,328

7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Other subscriptions	837	837	787	787

8. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Opening stock	11,144	11,144	11,654	11,654
Purchases books and publications etc	2,524	2,524	4,349	4,349
Closing stock	(4,827)	(4,827)	(11,144)	(11,144)
Branch expenditure including speakers	5,373	5,373	5,966	5,966
Open days, conferences and seminars	1,904	1,904	3,624	3,624
Journal production and postage	13,056	13,056	12,694	12,694
Journal editor costs	2,587	2,587	2,494	2,494
FFHS Subscriptions	622	622	621	621
Coach trips	1,895	1,895	2,141	2,141
Equipment, research and indexes	207	207	98	98
Donations	1,400	1,400	-	-
	<u>35,885</u>	<u>35,885</u>	<u>32,497</u>	<u>32,497</u>

Wiltshire Family History Society

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Support costs	21,155	<u>21,155</u>	20,978	<u>20,978</u>

10. Expenditure on charitable activities by activity type

	Support costs £	Total funds 2019 £	Total fund 2018 £
Governance costs	21,155	<u>21,155</u>	<u>20,978</u>

11. Other expenditure

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Gain on disposal of tangible fixed assets held for charity's own use	(110)	<u>(110)</u>	—	<u>—</u>

12. Net expenditure

Net expenditure is stated after charging/(crediting):

	2019 £	2018 £
Depreciation of tangible fixed assets	1,970	2,028
Gains on disposal of tangible fixed assets	<u>(110)</u>	<u>—</u>

13. Independent examination fees

	2019 £	2018 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>732</u>	<u>708</u>

14. Staff costs

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

	2019 £	2018 £
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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 (2018: Nil).

No employee received employee benefits of more than £60,000 during the year (2018: 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 2019

16. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2018	36,872	11,479	48,351
Additions	–	576	576
Disposals	–	(551)	(551)
At 31 March 2019	<u>36,872</u>	<u>11,504</u>	<u>48,376</u>
Depreciation			
At 1 April 2018	34,289	9,730	44,019
Charge for the year	427	1,543	1,970
Disposals	–	(111)	(111)
At 31 March 2019	<u>34,716</u>	<u>11,162</u>	<u>45,878</u>
Carrying amount			
At 31 March 2019	<u>2,156</u>	<u>342</u>	<u>2,498</u>
At 31 March 2018	<u>2,583</u>	<u>1,749</u>	<u>4,332</u>

17. Stocks

	2019 £	2018 £
Raw materials and consumables	<u>4,827</u>	<u>11,144</u>

Following a comprehensive revaluation of the stock there has been a significant decrease in the closing stock figure during the year, due to writing off old and unsaleable items.

18. Debtors

	2019 £	2018 £
Prepayments and accrued income	3,846	5,278
Gift Aid	2,268	2,394
Other debtors	1,625	1,625
	<u>7,739</u>	<u>9,297</u>

19. Creditors: amounts falling due within one year

	2019 £	2018 £
Accruals and deferred income	<u>6,095</u>	<u>4,083</u>

Wiltshire Family History Society

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2018	Income	Expenditure	Transfers	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>-</u>	<u>148,193</u>

	At 1 April 2017	Income	Expenditure	Transfers	At 31 March 20 18
	£	£	£	£	£
General fund	155,864	52,254	(54,262)	1,194	155,050
Eunice Banks Legacy fund	8,726	-	-	(1,194)	7,532
	<u>164,590</u>	<u>52,254</u>	<u>(54,262)</u>	<u>-</u>	<u>162,582</u>

Restricted funds

	At 1 April 2018	Income	Expenditure	Transfers	At 31 March 20 19
	£	£	£	£	£
Special fund	996	-	-	-	996
	<u>996</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>996</u>

	At 1 April 2017	Income	Expenditure	Transfers	At 31 March 20 18
	£	£	£	£	£
Special fund	996	-	-	-	996
	<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 2019.

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

Management Information

Year ended 31 March 2019

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

Wiltshire Family History Society
Detailed Statement of Financial Activities
Year ended 31 March 2019

	2019 £	2018 £
Income and endowments		
Donations and legacies		
General donations	2,011	132
Gift Aid	2,268	2,167
Subscriptions	18,910	20,867
	<u>23,189</u>	<u>23,166</u>
Other trading activities		
Open days, conferences and seminars, fundraising	286	854
Books and publications including fiche and CDs	5,440	9,203
Pay per view	8,226	11,994
Research charges	345	617
Branches income	2,514	2,367
Coach trips income	2,159	2,725
	<u>18,970</u>	<u>27,760</u>
Investment income		
Bank interest	1,219	1,328
	<u>1,219</u>	<u>1,328</u>
Total income	<u>43,378</u>	<u>52,254</u>

Wiltshire Family History Society

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2019

	2019	2018
	£	£
Expenditure		
Costs of raising donations and legacies		
Other Subscriptions	837	787
	<hr/>	<hr/>
Costs of other trading activities		
Opening stock	11,144	11,654
Purchases	2,524	4,349
Closing stock	4,827	11,144
Branch Expenditure including speaker	5,373	5,966
Open days, conferences and seminars	1,904	3,624
Journal production and postage	13,056	12,694
Journal editor costs	2,587	2,494
FFHS subscriptions	622	621
Coach trips	1,895	2,141
Equipment, research and indexes	207	98
Donations	1,400	-
	35,885	32,497
	<hr/>	<hr/>
Expenditure on charitable activities		
Legal and professional fees	732	1,398
Other office costs	2,178	2,260
Depreciation	1,970	2,028
Other interest payable and similar charges	2,373	2,303
Travelling expenses	207	139
Advertising and website costs	1,551	1,751
Rent, rates and repairs etc	11,005	9,945
Insurance	1,139	1,154
	21,155	20,978
	<hr/>	<hr/>
Other expenditure		
Gain on disposal of tangible fixed assets held for charity's own use	(110)	-
	<hr/>	<hr/>
Total expenditure	57,767	54,262
	<hr/>	<hr/>
Net expenditure	(14,389)	(2,008)
	<hr/>	<hr/>

Wiltshire Family History Society

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2019

	2019 £	2018 £
Costs of raising donations and legacies		
Costs of raising donations and legacies - Subscriptions		
Other subscriptions	837	787
	<u>837</u>	<u>787</u>
Costs of raising donations and legacies	<u>837</u>	<u>787</u>
Costs of other trading activities		
Costs of other trading activities - Membership schemes and social lotteries		
Opening stock	11,144	11,654
Purchases books and publications etc	2,524	4,349
Closing stock	(4,827)	(11,144)
Branch expenditure including speakers	5,373	5,966
Open days, conferences and seminars	1,904	3,624
Journal production and postage	13,056	12,694
Journal editor costs	2,587	2,494
FFHS Subscriptions	622	621
	<u>32,383</u>	<u>30,258</u>
Costs of other trading activities - Advertising and publicity		
Coach trips	1,895	2,141
Equipment, research and indexes	207	98
	<u>2,102</u>	<u>2,239</u>
Donations		
Donations	1,400	-
	<u>1,400</u>	<u>-</u>
Costs of other trading activities	<u>35,885</u>	<u>32,497</u>
Expenditure on charitable activities		
Governance costs		
Accountancy and legal costs	732	1,398
Administration, post and stationery	2,178	2,260
Depreciation	1,970	2,028
Bank charges, finance officer	2,373	2,303
Travelling expenses	207	139
Advertising and website costs	1,551	1,751
Rent, rates and repairs etc	11,005	9,945
Insurance	1,139	1,154
	<u>21,155</u>	<u>20,978</u>
Expenditure on charitable activities	<u>21,155</u>	<u>20,978</u>