

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
HAMPSHIRE GENEALOGICAL SOCIETY**

HAMPSHIRE GENEALOGICAL SOCIETY

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FOR THE YEAR ENDED 31 DECEMBER 2023**

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HAMPSHIRE GENEALOGICAL SOCIETY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives, activities and achievements

7 The objectives of the Hampshire Genealogical Society (HGS), as set out in the Constitution, are to advance the education of the public in the study of genealogy/family history, with particular reference to Hampshire. In furtherance of this the Society:

1. Promotes the study of family history and provides information and education services to facilitate this study.
2. Holds lectures, meetings and discussions on subjects relating to the study of family history, and in Hampshire in particular.
3. Collects, publishes, co-ordinates and makes accessible, in the interest of genealogy, documents or records relevant to family history in the county of Hampshire.

The main activities and achievements during the year were:

- (a) Maintaining Group Meetings and Governance Meetings throughout the year using a mix of in-person and Zoom meetings;
- (b) Staffing a successful Help Desk at Hampshire Record Office (HRO) providing assistance to visitors researching family history. We have now expanded the days we offer this assistance;
- (c) Maintaining the successful Partnership with HRO and continuing to hold monthly meetings to monitor the Partnership;
- (d) Providing nine Area Group monthly meetings in locations throughout Hampshire; Romsey Group disbanded in September as a result of the Organiser moving away from the area and no one volunteered to keep it running. The National and International Groups continue to meet regularly via Zoom;
- (e) Liaising with several local libraries to provide a family history help service;
- (f) Publishing a quarterly journal 'The Hampshire Family Historian';
- (g) Running a successful website for the Society at www.hgs-familyhistory.com ;
- (h) Holding a successful Conference Day and AGM at Littleton Memorial Hall in 2023;
- (i) Participating in 'virtual' and in-person Family History fairs that have generated revenue and new members;
- (j) Participating in meetings with the Family History Federation;
- (k) Continuing to produce Baptism, Marriage and Burial CDs, also Memorial Inscription CDs, for resale;
- (l) Publishing our 115th and final edition in the Village Booklet series which are produced either as hard copies or as PDF via email;
- (m) Increasing our online sales of CDs and also membership via PayPal and Stripe;
- (n) Continuing to sell HGS stock through Parish Chest and Genfair;
- (o) Continuing to receive requests via the website from both members and non-members for help with research and general enquiries;
- (p) Making additional datasets such as 'Britons Dying Overseas' available in the Members' Area on Website;
- (q) Updating Memorial Inscriptions throughout the county with a master index;
- (r) Re-naming the Media sub-committee as the Communications sub-committee which continues to meet every two months;
- (s) Continuing to provide publicity for the Society via Social Media (Facebook and X/Twitter) along with broadcasts on local radio;
- (t) Exhibiting a successful display in the HRO foyer during January and February 2023.
- (u) Updating and auditing the HGS Reference Library with the latest version of the index uploaded to the website;
- (v) Recruiting an Operations Co-Ordinator from amongst the Trustees to oversee and monitor HGS's organisational responsibilities and special projects;
- (w) Filling the vacancies of Office Manager and Research Manager as well as re-establishing a Sales Team;
- (x) Creating and filling a new post of Lead Group Organiser to act as the liaison between our Group Organisers and the Trustees.
- (y) Reviewing, updating and creating Governance Policies as required.

HAMPSHIRE GENEALOGICAL SOCIETY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

FINANCIAL REVIEW

The Society's income is derived from three main sources: membership subscriptions, sales of books & CDs and royalties. Income through membership subscriptions totalled £26,293 (2022: £27,600). There were 1,759 members in the year ended 31 December 2023 (2022: 1,812). Income from sales of books & CDs totalled £5,136 (2022: £4,666). Income from royalties totalled £8,516 (2022: £6,867).

During 2022 the Society was notified of a bequest. The sum of £35,714 was included as income and a debtor in the financial statements for 2022 and the monies were subsequently received in early 2023.

Overall, the charity produced a loss of £5,178 (2022: profit £40,459) on income from all sources of £42,773 (2022: £77,348).

Reserves policy

The Society aims to maintain reserves equivalent to twelve months core revenue costs. This reserve would enable the Society to cover its commitments and continue until either alternative funding could be found or liabilities settled upon cessation. The current revenue costs amount to approximately £48,000 and as at 31 December 2023 there were available funds of £113,551.

PLANS FOR THE FUTURE

In 2024, the Society celebrates its 50th anniversary and will be holding a special 2-day 'Golden Jubilee Event' on 6th-7th July at Victoria halls, Hartley Wintney.

Our AGM is to be held separately, via Zoom, on Tuesday 18th June.

To further acknowledge our 50th year, during Autumn, we will be running a series of online tutorial sessions for our members as well as marking the long-term continuing support and loyalty of a handful of founding members with a special presentation event.

The Society will continue to develop Succession Planning to enable the Society to minimise the risk of unfilled vacancies and to manage any unforeseen situations.

We shall continue to add to the amount of information available to members in the Members' Area. Some information will be offered free to encourage non-members to join.

As yet, we have been unable to build a relationship with local u3as who have their own family history sections but still intend to consider it.

We will continue to investigate alternative media to CDs to store and sell our data on.

We intend to pursue the possibility of reinstating the Christchurch and New Milton, Portsmouth, Romsey and Southampton Groups.

The Society intends to fully review our website, our overall pricing structure and membership subscription rates.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Hampshire Genealogical Society is governed by its Constitution, which was adopted on 17 April 1982 and was amended on 8 November 1992, 28 March 1998, 23 September 2000, 9 May 2010, 26 September 2010, 12 October 2014, 16 June 2018, 10 October 2020 and 12 June 2021.

Election of Trustees (13 in all) takes place annually at the AGM by the Members of the Society. Names are proposed and seconded before the election. No other person or body is entitled to appoint a Trustee. If there are vacancies on the Executive Committee, they can be filled by co-option. Co-opted Trustees may participate in discussions but have no voting rights.

HAMPSHIRE GENEALOGICAL SOCIETY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure and management

The Hampshire Genealogical Society is a county interest group affiliated to the Family History Federation (FHF). The FHF provides training conferences, written material and access to shared experience which assists and helps to train Trustees. The accountants provide training seminars to the Treasurer, Secretary and Chairman.

Trustees attend an Executive Committee meeting six times per year (i.e. every two months) at which policy, finance, development work, plans and performance are reviewed.

Within the Society there are currently nine local groups spread across the county which meet on a monthly basis to provide information, education and assistance to members. An International Group and a National Group meet via Zoom alternately each month.

Since the Covid-19 pandemic and subsequent lock-downs and restrictions, Development Forum Meetings have been neglected for various reasons and it has been decided to make a slight change in procedure. The intention is that the Group Organisers' Leader will convene meetings for Group Organisers three times a year. These will be in-person in September, with two Zoom meetings on dates not clashing with group meetings (e.g; January and May).

In addition, there will be two meetings of the Development Forum per year with attendees to be confirmed by the Executive Committee. The Constitution will need to be read to make sure the changes comply but the aim is that decisions from Executive Committee meetings are formally fed back and for the Forum members to discuss and raise issues for consideration at the next Executive Committee meeting.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. This is overseen by the current Vice-Chairman.

Changes to the Society

Paul Pinhorne (Chairman), Gwen Newland (Secretary) and Christine Pavey (Vice-Chairman) stood down as Trustees at the 2023 AGM. They were replaced by Anthony Sinclair (Chairman), Jane Painter (Secretary) and Kay Lovell (Vice-Chair). Anthony Sinclair and Kay Lovell were already Trustees; Jane Painter was newly elected as a Trustee.

Terence Gilmour and Susan Stannard were elected as Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

284744

Principal address

Hampshire Record Office
Sussex Street
Winchester
Hampshire
SO23 8TH

HAMPSHIRE GENEALOGICAL SOCIETY

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees

Paul Pinhome (resigned 6.4.2023)
Christine Pavey (resigned 17.6.2023)
Ann-Marie Shearer
Angela Winteridge
Keith Turner
Gwen Newland (resigned 25.4.2023)
Margaret Bowman
Kay Lovell
John Bowman
Phil Brown
Fiona Ranger
Tony Sinclair
Susan May Stannard (appointed 17.6.2023)
Jane Diana Elizabeth Painter (appointed 17.6.2023)
Terence Arthur Gilmour (appointed 17.6.2023)

Independent Examiner

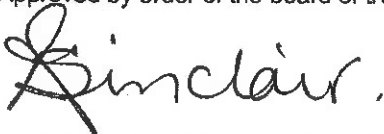
Paul Underwood
Morris Crocker
Chartered Accountants
Station House
North Street
Havant
Hampshire
PO9 1QU

Bankers

HSBC plc
71 West Street
Fareham
Hampshire
PO16 0AN

Santander UK plc
Bridle Road
Bootle
Merseyside
L30 4GB

Approved by order of the board of trustees on^{May 22nd 2024} and signed on its behalf by:



.....
Tony Sinclair - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HAMPSHIRE GENEALOGICAL SOCIETY**

Independent examiner's report to the trustees of Hampshire Genealogical Society

I report to the charity trustees on my examination of the accounts of Hampshire Genealogical Society (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.



Paul Underwood

Morris Crocker
Chartered Accountants
Station House
North Street
Havant
Hampshire
PO9 1QU

22 May 2024

HAMPSHIRE GENEALOGICAL SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	27,571	65,457
Other trading activities	3	13,754	11,782
Investment income	4	1,448	109
Total		<u>42,773</u>	<u>77,348</u>
EXPENDITURE ON			
Raising funds		5,122	1,109
Charitable activities	5		
Genealogical activities		42,829	35,780
Total		<u>47,951</u>	<u>36,889</u>
NET INCOME/(EXPENDITURE)		(5,178)	40,459
RECONCILIATION OF FUNDS			
Total funds brought forward		118,729	78,270
TOTAL FUNDS CARRIED FORWARD		<u><u>113,551</u></u>	<u><u>118,729</u></u>

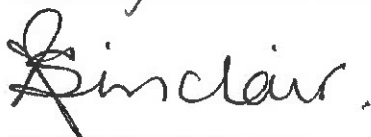
The notes form part of these financial statements

HAMPSHIRE GENEALOGICAL SOCIETY

BALANCE SHEET
31 DECEMBER 2023

	Notes	2023 Total funds £	2022 Total funds £
FIXED ASSETS			
Tangible assets	11	1,137	1,366
CURRENT ASSETS			
Stocks	12	4,987	4,095
Debtors	13	3,922	38,187
Cash at bank and in hand		107,366	77,839
		<u>116,275</u>	<u>120,121</u>
CREDITORS			
Amounts falling due within one year	14	(3,861)	(2,758)
		<u>112,414</u>	<u>117,363</u>
NET CURRENT ASSETS			
		<u>113,551</u>	<u>118,729</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>113,551</u>	<u>118,729</u>
NET ASSETS			
		<u>113,551</u>	<u>118,729</u>
FUNDS	15		
Unrestricted funds		113,551	118,729
TOTAL FUNDS		<u>113,551</u>	<u>118,729</u>

The financial statements were approved by the Board of Trustees and authorised for issue on May 22nd 2024 and were signed on its behalf by:



.....
Tony Sinclair - Trustee

The notes form part of these financial statements

HAMPSHIRE GENEALOGICAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office Equipment	-25% on cost
Fixtures and fittings	-25% on cost
Computer Equipment	-25% on cost

Individual fixed assets costing £250 or more are capitalised at cost.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

HAMPSHIRE GENEALOGICAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES - continued

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties and loans to related parties and investments in non-puttable ordinary shares.

Trade and other debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, deposits with banks and other short-term highly liquid investments and bank overdrafts. In the balance sheet, bank overdrafts are shown within borrowings or current liabilities.

Trade and other creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	741	762
Legacies	-	35,714
Subscriptions - membership	26,293	27,600
Subscriptions - data	537	1,381
	<u>27,571</u>	<u>65,457</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Publication/CDs/fiche	5,136	4,666
Research services	102	249
Royalties	8,516	6,867
	<u>13,754</u>	<u>11,782</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	1,448	109
	<u>1,448</u>	<u>109</u>

All investment income is derived from assets held in the United Kingdom.

HAMPSHIRE GENEALOGICAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Genealogical activities	19,200	23,629	42,829

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Journal	12,327	11,073
Group expenses	6,873	6,143
	<u>19,200</u>	<u>17,216</u>

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Genealogical activities	19,098	827	3,704	23,629

Support costs, included in the above, are as follows:

Management

	2023 Genealogical activities £	2022 Total activities £
Administration costs	1,328	1,080
Office costs	15,047	10,731
Insurance	360	360
Website costs	1,794	1,521
Depreciation of tangible assets	569	451
	<u>19,098</u>	<u>14,143</u>

Finance

	2023 Genealogical activities £	2022 Total activities £
Bank charges	181	221
Card payment charges	646	649
	<u>827</u>	<u>870</u>

HAMPSHIRE GENEALOGICAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

7. **SUPPORT COSTS - continued**
Governance costs

	2023 Genealogical activities £	2022 Total activities £
Independent examiners fee	1,186	1,144
Trustees and committees	1,612	1,584
Affiliations and conferences	809	795
Trustee travel	97	28
	<u>3,704</u>	<u>3,551</u>

8. **TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

During the year eleven of the trustees' (2022: 1) were reimbursed expenses incurred in connection with the normal operating activities (postage, mileage, etc) of the charity, which amounted to £10,675 (2022: £28).

9. **STAFF COSTS**

The charity had no employees during the year (2022: Nil).

10. **COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	65,457
Other trading activities	11,782
Investment income	109
Total	<u>77,348</u>
EXPENDITURE ON	
Raising funds	1,109
Charitable activities	
Genealogical activities	35,780
Total	<u>36,889</u>
NET INCOME	40,459
RECONCILIATION OF FUNDS	
Total funds brought forward	78,270
TOTAL FUNDS CARRIED FORWARD	<u>118,729</u>

HAMPSHIRE GENEALOGICAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

11. TANGIBLE FIXED ASSETS

Computer
equipment
£

COST

At 1 January 2023

2,556

Additions

339

At 31 December 2023

2,895

DEPRECIATION

At 1 January 2023

1,190

Charge for year

568

At 31 December 2023

1,758

NET BOOK VALUE

At 31 December 2023

1,137

At 31 December 2022

1,366

12. STOCKS

2023

2022

£

£

Stocks

4,987

4,095

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2023

2022

£

£

Trade debtors

49

49

Other debtors

-

35,714

Prepayments

3,873

2,424

3,922

38,187

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2023

2022

£

£

Trade creditors

2,681

1,554

Other creditors

1,180

1,204

3,861

2,758

HAMPSHIRE GENEALOGICAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

15. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	118,729	(5,178)	113,551
TOTAL FUNDS	<u>118,729</u>	<u>(5,178)</u>	<u>113,551</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	42,773	(47,951)	(5,178)
TOTAL FUNDS	<u>42,773</u>	<u>(47,951)</u>	<u>(5,178)</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	78,270	40,459	118,729
TOTAL FUNDS	<u>78,270</u>	<u>40,459</u>	<u>118,729</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	77,348	(36,889)	40,459
TOTAL FUNDS	<u>77,348</u>	<u>(36,889)</u>	<u>40,459</u>

HAMPSHIRE GENEALOGICAL SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

16. RELATED PARTY DISCLOSURES

During the year trustees' were reimbursed expenses totalling £10,675 (2022: £28). There were no other related party transactions for the year ended 31 December 2023.