

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
HAMPSHIRE GENEALOGICAL SOCIETY**

HAMPSHIRE GENEALOGICAL SOCIETY

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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HAMPSHIRE GENEALOGICAL SOCIETY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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

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:

- a) Promotes the study of family history and provides information and education services to facilitate this study.
- b) Holds lectures, meetings and discussions on subjects relating to the study of family history, and in Hampshire in particular.
- c) 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:

- I) Group meetings and governance meetings have been maintained throughout the year using a mix of in person and zoom meetings.
- II) Manning a successful help desk at Hampshire Record Office (HRO) providing assistance to research family history. We have now expanded the days we offer this assistance.
- III) Maintaining the successful Partnership with the HRO and continuing to hold monthly meetings to monitor the Partnership.
- IV) Providing ten Area Group monthly meetings in locations throughout Hampshire. The National and International Groups continue to meet regularly via Zoom.
- V) Liaison with local libraries to provide a family history help service.
- VI) Publication of a quarterly journal 'The Hampshire Family Historian'.
- VII) Running a successful website for the Society at www.hgs-familyhistory.com.
- VIII) Successful Conference Day and AGM held at Botley Park Hotel in 2022.
- IX) Participation in 'virtual' and in person Family History fairs that has generated revenue and new members.
- X) Participation in meetings with the Family History Federation.
- XI) Baptism, marriage and burial CDs, also Memorial Inscription CDs produced for resale.
- XII) 115th and final edition in the Village Booklet series which are produced either as hard copies or as PDF via email.
- XIII) Increase of online sales of CDs and also membership via PayPal and Stripe.
- XIV) HGS stock continuing to be sold through Parish Chest.
- XV) Continuing requests via the website to the Research Centre by non-members and members for help with research and general enquiries.
- XVI) Additional datasets such as 'Britons Dying Overseas' being made available in the Members' Area on Website.
- XVII) Memorial Inscriptions throughout the county are being updated with a master index.
- XVIII) The Media sub-committee continues to meet.
- XIX) The Facebook presence continues to provide publicity for the Society along with media broadcasts on local radio.
- XX) A significant amount of work has been undertaken to create an extensive display to be held in the HRO Foyer during January and February 2023.
- XXI) HGS Reference Library updated and audited with the latest version uploaded to the Members' Area.

HAMPSHIRE GENEALOGICAL SOCIETY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

OBJECTIVES AND ACTIVITIES

Public benefit

The aim of the Society to promote the study of family history encourages education in the pursuit of such study. Its research activities are made available to the public at public reference sites, such as the Hampshire Record Office. The website is open to the general public and they can get help with their research via this medium, the HGS Research Centre answering their queries.

Any person or organisation interested in family history can become a member of the Society without restriction, on payment of a modest annual subscription. In addition, members of the public are able to visit the Society's Research Room where they will be given help and advice on their research. Subscribers receive a copy of the quarterly journal 'The Hampshire Family Historian', which is now available electronically.

The Society publishes the results of its research in the form of booklets, CDs and PDF format which are available at a relatively modest cost.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The Trustees refer to public benefit throughout this report.

HAMPSHIRE GENEALOGICAL SOCIETY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

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 £27,600 (2021: £28,122). There were 1,812 members in the year ended 31 December 2022 (2021: 1,856). Income from sales of books & CDs totalled £4,666 (2021: £7,137). Income from royalties totalled £6,867 (2021: £6,297). No further costs were incurred in the move from Cosham to Winchester following the cessation of the lease in 2021 (2021: £13,518). During 2022 the Society was notified of a bequest. The sum of £35,714 has been included as income and a debtor in these financial statements and the monies were subsequently received in early 2023.

Overall the charity produced a profit of £40,459 (2021: loss £4,055) on income from all sources of £77,348 (2021: £46,245).

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 £37,000. Total funds as at 31 December 2022 were £118,729.

PLANS FOR THE FUTURE

We will continue to merge our AGM with a Conference Day in 2023 at the Littleton Hall, Winchester.

We require a Projects Co-ordinator who can motivate and organise the membership into getting involved with interesting projects which could benefit the membership as a whole as well as anyone interested in Family History. We also require volunteers to help run the office in Winchester to fill roles such as Research Manager, Office Manager, Sales Manager and Stock Controller.

We are developing our processes to enable a standard for transcribing by our volunteers.

The Society will continue to develop Succession Planning to enable the Society to manage any unforeseen situations.

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

We shall build a relationship with the u3a as they have their own family history sections.

We shall be investigating alternative media to CDs to store and sell our data on.

We shall look at the possibility of reinstating the Christchurch and New Milton, Portsmouth and Southampton Groups.

We are planning for the celebration of our 50th Anniversary in 2024.

We will have a display in the HRO foyer in January & February 2023 showcasing the activities of HGS.

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 and 10 October 2020.

Election of Trustees 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.

HAMPSHIRE GENEALOGICAL SOCIETY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

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 ten local groups spread across the county which meet on a monthly basis to provide information, education and assistance to members. An International Group started in February 2021 has now been complemented with the National Group which started in January 2022. Group Organisers attend a Development Forum meeting three times a year together with other post holders within the society. This enables Trustees' decisions from Executive Committee meetings to be 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.

Changes to the Society

Elaine Boyes stood down as a Trustee at the 2022 AGM.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
284744

Principal address

Hampshire Record Office
Sussex Street
Winchester
Hampshire
SO23 8TH

Trustees

Paul Pinhome (resigned 6.4.2023)
Christine Pavey
Ann-Marie Shearer
Angela Winteridge
Keith Turner
Gwen Newland (resigned 25.4.2023)
Margaret Bowman
Kay Lovell
John Bowman
Elaine Boyes (resigned 18.6.2022)
Phil Brown
Fiona Ranger
Tony Sinclair (appointed 18.6.2022)

Independent Examiner

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

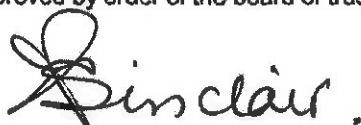
HAMPSHIRE GENEALOGICAL SOCIETY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

REFERENCE AND ADMINISTRATIVE DETAILS

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 31.5.23 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 2022.

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

Date: 7 June 2023

HAMPSHIRE GENEALOGICAL SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

		2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	65,457	32,098
Other trading activities	3	11,782	13,524
Investment income	4	109	7
Other income		-	616
Total		<u>77,348</u>	<u>46,245</u>
 EXPENDITURE ON			
Raising funds		1,109	1,920
Charitable activities	5		
Genealogical activities		35,780	34,862
Other	8	-	13,518
Total		<u>36,889</u>	<u>50,300</u>
 NET INCOME/(EXPENDITURE)		40,459	(4,055)
 RECONCILIATION OF FUNDS			
Total funds brought forward		78,270	82,325
 TOTAL FUNDS CARRIED FORWARD		<u><u>118,729</u></u>	<u><u>78,270</u></u>

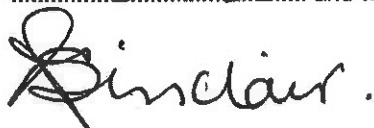
The notes form part of these financial statements

HAMPSHIRE GENEALOGICAL SOCIETY

BALANCE SHEET
31 DECEMBER 2022

	Notes	2022 Total funds £	2021 Total funds £
FIXED ASSETS			
Tangible assets	12	1,366	1,019
CURRENT ASSETS			
Stocks	13	4,095	3,973
Debtors	14	38,187	2,918
Cash at bank and in hand		77,839	72,902
		<u>120,121</u>	<u>79,793</u>
CREDITORS			
Amounts falling due within one year	15	(2,758)	(2,542)
NET CURRENT ASSETS		<u>117,363</u>	<u>77,251</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>118,729</u>	<u>78,270</u>
NET ASSETS		<u>118,729</u>	<u>78,270</u>
FUNDS	16		
Unrestricted funds		118,729	78,270
TOTAL FUNDS		<u>118,729</u>	<u>78,270</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
31.12.23..... and were signed on its behalf by:



.....
 Tony Sinclair - Trustee 6/6/23

HAMPSHIRE GENEALOGICAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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.

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.

HAMPSHIRE GENEALOGICAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES - continued

Financial instruments

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

	2022	2021
	£	£
Donations	762	1,976
Legacies	35,714	-
Subscriptions - membership	27,600	28,122
Subscriptions - data	1,381	2,000
	<u>65,457</u>	<u>32,098</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Publication/CDs/fiche	4,666	7,137
Research services	249	90
Royalties	6,867	6,297
	<u>11,782</u>	<u>13,524</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>109</u>	<u>7</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 2022

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Genealogical activities	<u>17,216</u>	<u>18,564</u>	<u>35,780</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022 £	2021 £
Journal	11,073	10,114
Group expenses	6,143	4,044
	<u>17,216</u>	<u>14,158</u>

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Genealogical activities	<u>14,143</u>	<u>870</u>	<u>3,551</u>	<u>18,564</u>

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

Management

	2022 Genealogical activities £	2021 Total activities £
Administration costs	1,080	1,545
Office costs	10,731	13,499
Insurance	360	1,469
Website costs	1,521	360
Legal fees	-	1,020
Depreciation of tangible assets	451	178
	<u>14,143</u>	<u>18,071</u>

Finance

	2022 Genealogical activities £	2021 Total activities £
Bank charges	221	50
Card payment charges	649	653
	<u>870</u>	<u>703</u>

HAMPSHIRE GENEALOGICAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

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

	2022 Genealogical activities £	2021 Total activities £
Independent examiners fee	1,144	1,024
Trustees and committees	1,584	-
Affiliations and conferences	795	766
Trustee travel	28	140
	<u>3,551</u>	<u>1,930</u>

8. **OTHER**

	2022 £	2021 £
Relocation costs	-	13,518
	<u>-</u>	<u>13,518</u>

9. **TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

One trustee (2021: 2) was reimbursed expenses incurred in connection with the normal operating activities (postage, mileage, etc) of the charity during the year, which amounted to £28 (2021: £140).

10. **STAFF COSTS**

The charity had no employees during the year (2021: none).

No employees were paid emoluments of £60,000 or more during the year.

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

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	32,098
Other trading activities	13,524
Investment income	7
Other income	616
Total	<u>46,245</u>
EXPENDITURE ON	
Raising funds	1,920
Charitable activities	
Genealogical activities	34,862
Other	13,518
Total	<u>50,300</u>

HAMPSHIRE GENEALOGICAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued		Unrestricted fund £
		(4,055)
		82,325
		<u>78,270</u>
12. TANGIBLE FIXED ASSETS		Computer equipment £
		1,758
		798
		<u>2,556</u>
		739
		451
		<u>1,190</u>
		1,366
		<u>1,019</u>
13. STOCKS		2022 £ 2021 £
		4,095
		<u>3,973</u>
14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2022 £ 2021 £
		49
		35,714
		2,424
		<u>38,187</u>
		49
		-
		2,869
		<u>2,918</u>

HAMPSHIRE GENEALOGICAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	1,554	1,356
Other creditors	1,204	1,186
	<u>2,758</u>	<u>2,542</u>

16. 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
	<u>78,270</u>	<u>40,459</u>	<u>118,729</u>
TOTAL FUNDS	<u>78,270</u>	<u>40,459</u>	<u>118,729</u>

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
	<u>77,348</u>	<u>(36,889)</u>	<u>40,459</u>
TOTAL FUNDS	<u>77,348</u>	<u>(36,889)</u>	<u>40,459</u>

Comparatives for movement in funds

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
General fund	82,325	(4,055)	78,270
	<u>82,325</u>	<u>(4,055)</u>	<u>78,270</u>
TOTAL FUNDS	<u>82,325</u>	<u>(4,055)</u>	<u>78,270</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	46,245	(50,300)	(4,055)
	<u>46,245</u>	<u>(50,300)</u>	<u>(4,055)</u>
TOTAL FUNDS	<u>46,245</u>	<u>(50,300)</u>	<u>(4,055)</u>

HAMPSHIRE GENEALOGICAL SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.