

REGISTERED CHARITY NUMBER: 284744

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025
FOR
HAMPSHIRE GENEALOGICAL SOCIETY**

HAMPSHIRE GENEALOGICAL SOCIETY

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FOR THE YEAR ENDED 31 DECEMBER 2025**

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HAMPSHIRE GENEALOGICAL SOCIETY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. 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).

HAMPSHIRE GENEALOGICAL SOCIETY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

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:

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 Help Desk at Hampshire Archives (HA), to assist visitors researching family history;
- (c) Maintaining the relationship with HA management through bi-monthly meetings to monitor the Partnership;
- (d) Providing eight Group meetings, usually monthly, in locations throughout Hampshire or via Zoom. The National and International Groups continue to meet regularly via Zoom;
- (e) Holding an in-person Development Forum meeting for our Trustees, Post-holders and Group Organisers in late June;
- (f) Holding a festive gathering in December for our local Volunteers, to acknowledge and thank them for their continued efforts and support, which also incorporated a feedback and ideas session;
- (g) Providing family history support to members of the public in several local libraries;
- (h) Liaising with local history groups and other organisations on projects of mutual interest;
- (i) Publishing a quarterly journal 'The Hampshire Family Historian';
- (j) Running a website for the Society at www.hgs-familyhistory.com for Members and the General Public;
- (k) Holding the Society's Annual General Meeting via Zoom in June;
- (l) Holding a successful Conference Day, open to both members and non-members, at Wickham Community Centre in September;
- (m) Running a second series of online tutorial presentations open to all members;
- (n) Attending family history shows that have attracted new members along with additional revenue to the Society through membership and product sales. Additionally, these events provided the opportunity to meet our members and network with other societies;
- (o) Participating in virtual family history shows to promote the Society;
- (p) Participating in meetings and seminars with the Family History Federation (FHF);
- (q) Establishing a system of mass-mailing to the Society's members through the FHF;
- (r) Continuing to produce Baptism, Marriage and Burial CDs, also Memorial Inscription CDs, for resale;
- (s) Continuing to publish our Village Booklet series which are produced either as hard copies or as PDF via email;
- (t) Maintaining our online sales of CDs and also membership via PayPal and Stripe;
- (u) Continuing to sell HGS stock through Parish Chest and Genfair;
- (v) Adding Family History Federation publications and second-hand books to our sales catalogue, thus raising more income;
- (w) Determining and documenting guidelines and processes for stock, assets and invoicing control;
- (x) Responding to requests submitted via the website, via email, or in person from both members and non-members either looking for research assistance or making general enquiries;
- (y) Updating and adding datasets and indexes available in the Members' Area of the website;
- (z) Providing publicity for the Society via social media (Facebook and BlueSky) along with broadcasts on local radio;
- (aa) Continuing to review, update and create Governance Policies and Risk Assessment documents as required;
- (bb) Producing a schedule of all governance documents, showing dates they were incorporated and their review dates, for distribution to all Trustees;
- (cc) Maintaining working groups to review our website and our quarterly journal;

HAMPSHIRE GENEALOGICAL SOCIETY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

- (dd) Increasing and restructuring our membership subscription rates, primarily to take into account the increased costs of posting our quarterly journal;
- (ee) Updating our financial software to an online accounting package (Xero);
- (ff) Updating and documenting our financial guidelines and processes;
- (gg) Enhancing the search facility to improve the user experience and allow for more targeted and efficient searches of the data held on our website;
- (hh) Identifying and appointing a new printer/publisher company which has resulted in significant savings;
- (ii) Developing workflow procedures for the journal production process;
- (jj) Delivering an online presentation with the Society of Genealogists, in partnership with Hampshire Archives, in order to promote Hampshire from a family history and archives perspective;
- (kk) Determining that the alliance with the Hampshire Swing Riots Project had become unworkable and therefore withdrawing;
- (ll) Evaluating a new membership software package;
- (mm) Holding an inaugural session to establish a programme of further Strategy Planning and Future Development meetings.

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 £24,870 (2024: £25,999). There were 1,434 members in the year ended 31 December 2025 (2024: 1,735). Income from sales of books & CDs totalled £4,426 (2024: £3,380). Income from royalties totalled £4,194 (2024: £5,943).

Overall, the charity produced a loss of £1,401 (2024: loss £8,489) on income from all sources of £37,878 (2024: £39,249).

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 £39,000 and as at 31 December 2025 there were available funds of £103,661.

PLANS FOR THE FUTURE

- I. Hold the Society's Annual General Meeting via Zoom on 19 May 2026;
- II. Hold a Conference Day on 19 September 2026;
- III. Schedule a further series of online lectures for 2026 to be held on Zoom and open to all members;
- IV. Continue to develop Succession Planning to help minimise the risk of unfilled vacancies;
- V. Continue to transcribe various datasets and gradually upload these to the Society's website for the use of our members;
- VI. Look for opportunities to build relationships with suitable, relevant and compatible local societies;
- VII. Maintain the ongoing review of the Society's website. The different aspects of the site will be assessed by the appropriate parties to identify improvements to processes, functionality and the user experience;
- VIII. Continue to explore how to monetise the Society's existing datasets, specifically the Monumental Inscriptions (MIs) which is a collection unique to the Society;
- IX. Continue to identify projects where we transcribe niche datasets with a view to offering the resulting output for sale;
- X. Develop a handbook for existing and prospective Trustees;
- XI. Consider making changes to our constitution in order to update and streamline the running of the Society;
- XII. Hold regular Planning and Strategy meetings to create a road map to progress and implement our objectives.

HAMPSHIRE GENEALOGICAL SOCIETY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

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 (a maximum of 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.

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 eight local groups spread across the county which usually meet monthly to provide information, education and assistance to members. An International Group and a National Group meet via Zoom alternately each month. HGS Volunteers also regularly staff Help Sessions at local libraries.

The Lead Group Organiser will convene meetings for Group Organisers three times a year. These will be in-person in June, with two Zoom meetings on dates not clashing with group meetings (e.g. January and October).

In addition, there will be a meeting of the Development Forum with the aim that decisions from Executive Committee meetings and Post-holders' progress reports 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, error and non-compliance. This is overseen by the current Vice-Chair.

Changes to the Society

Anthony Sinclair stood down as Chairman but continues in his role as Winchester Group Organiser.

Currently, there is no one fulfilling the role of Chairman.

Fiona Ranger stood down as a Trustee but continues her roles as our Bookstall Manager and Liaison Officer. Philip Brown stood down as a Trustee.

Steven Cull, Forbes Johnston, Deborah Painter and Owen Rowe were elected as Trustees.

Deborah Painter was subsequently elected as Treasurer and, as a consequence of introducing a new accounting package and financial procedures, the volunteer role of Bookkeeper was no longer required.

HAMPSHIRE GENEALOGICAL SOCIETY

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

284744

Principal address

Hampshire Archives
Sussex Street
Winchester
Hampshire
SO23 8TH

Trustees

Ann-Marie Shearer
Angela Helen Winteridge
Keith William Turner
Kay Elisabeth Lovell
Philip Michael Brown (resigned 17.6.2025)
Fiona Eve Ranger (resigned 17.6.2025)
Anthony William Sinclair (resigned 17.6.2025)
Susan May Stannard
Jane Diana Elizabeth Painter
Terence Arthur Gilmour
Steven Murray Cull (appointed 17.6.2025, resigned 06.01.26)
Deborah Jayne Painter (appointed 17.6.2025)
Owen Michael Rowe (appointed 17.6.2025)
Forbes Alexander Johnston (appointed 17.6.2025)

Independent Examiner

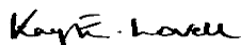
Paul Underwood
Morris Crocker
Chartered Accountants
Lake House
2 Port Way
Port Solent
Portsmouth
Hampshire
PO6 4TY

Bankers

HSBC plc
71 West Street
Fareham
Hampshire
PO16 0AN

United Trust Bank
1 Ropemaker St
London
EC2Y 9AW

Approved by order of the board of trustees on 25th March 2026 and signed on its behalf by:



.....
Kay E Lovell - 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 2025.

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').

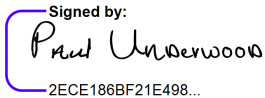
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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.

Signed by:

2ECE186BF21E498...

Paul Underwood

Morris Crocker
Chartered Accountants
Lake House
2 Port Way
Port Solent
Portsmouth
Hampshire
PO6 4TY

30 March 2026

Date:

HAMPSHIRE GENEALOGICAL SOCIETY

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	25,589	26,839
Other trading activities	3	8,620	9,323
Investment income	4	<u>3,669</u>	<u>3,087</u>
Total		<u>37,878</u>	<u>39,249</u>
EXPENDITURE ON			
Raising funds		3,135	3,254
Charitable activities	5		
Genealogical activities		<u>36,144</u>	<u>44,484</u>
Total		<u>39,279</u>	<u>47,738</u>
NET INCOME/(EXPENDITURE)		(1,401)	(8,489)
RECONCILIATION OF FUNDS			
Total funds brought forward		105,062	113,551
TOTAL FUNDS CARRIED FORWARD		<u>103,661</u>	<u>105,062</u>

The notes form part of these financial statements

HAMPSHIRE GENEALOGICAL SOCIETY

**BALANCE SHEET
31 DECEMBER 2025**

	Notes	2025 Total funds £	2024 Total funds £
FIXED ASSETS			
Tangible assets	12	380	568
CURRENT ASSETS			
Stocks	13	3,964	4,636
Debtors	14	6,460	6,284
Cash at bank and in hand		<u>96,872</u>	<u>99,456</u>
		107,296	110,376
CREDITORS			
Amounts falling due within one year	15	(4,015)	(5,882)
		<u>103,281</u>	<u>104,494</u>
NET CURRENT ASSETS			
		<u>103,661</u>	<u>105,062</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>103,661</u>	<u>105,062</u>
NET ASSETS			
		<u>103,661</u>	<u>105,062</u>
FUNDS	16		
Unrestricted funds		<u>103,661</u>	<u>105,062</u>
TOTAL FUNDS		<u>103,661</u>	<u>105,062</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 March 2026 and were signed on its behalf by:

Signed by:

 728E3286CD394CC...
 Kay E Lovell - Trustee

The notes form part of these financial statements

HAMPSHIRE GENEALOGICAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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.

Computer Equipment	-25% on cost
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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 2025**

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

	2025	2024
	£	£
Donations	719	840
Subscriptions - membership	<u>24,870</u>	<u>25,999</u>
	<u>25,589</u>	<u>26,839</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Publication/CDs/fiche	4,426	3,380
Royalties	<u>4,194</u>	<u>5,943</u>
	<u>8,620</u>	<u>9,323</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>3,669</u>	<u>3,087</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 2025**

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Genealogical activities	<u>13,155</u>	<u>22,989</u>	<u>36,144</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025 £	2024 £
Journal	7,248	13,089
Group expenses	<u>5,907</u>	<u>5,720</u>
	<u>13,155</u>	<u>18,809</u>

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Genealogical activities	<u>17,813</u>	<u>804</u>	<u>4,372</u>	<u>22,989</u>

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

Management

	2025 Genealogical activities £	2024 Total activities £
Administration costs	468	644
Office costs	13,481	12,579
Insurance	373	450
Website costs	2,954	2,098
Depreciation of tangible assets	<u>537</u>	<u>569</u>
	<u>17,813</u>	<u>16,340</u>

Finance

	2025 Genealogical activities £	2024 Total activities £
Bank charges	181	168
Card payment charges	<u>623</u>	<u>726</u>
	<u>804</u>	<u>894</u>

HAMPSHIRE GENEALOGICAL SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

7. SUPPORT COSTS - continued
Governance costs

	2025 Genealogical activities £	2024 Total activities £
Independent examiners fee	1,260	1,308
Trustees and committees	357	332
Affiliations and conferences	1,865	6,418
Bookkeeping fees	721	126
Trustee travel	<u>169</u>	<u>257</u>
	<u>4,372</u>	<u>8,441</u>

8. OTHER

	2025 £	2024 £
Support costs	<u>22,989</u>	<u>25,675</u>

9. TRUSTEES REMUNERATION AND BENEFITS

There were no Trustees remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees expenses

During the year five of the Trustees (2024: three) were reimbursed expenses amounting to £169 (2024: £257) incurred during the course of their activities as Trustees.

10. STAFF COSTS

The charity had no employees during the year (2024: Nil).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	26,839
Other trading activities	9,323
Investment income	<u>3,087</u>
Total	<u>39,249</u>
EXPENDITURE ON	
Raising funds	3,254
Charitable activities	
Genealogical activities	<u>44,484</u>
Total	47,738

HAMPSHIRE GENEALOGICAL SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

NET INCOME/(EXPENDITURE) (8,489)

RECONCILIATION OF FUNDS

Total funds brought forward 113,551

TOTAL FUNDS CARRIED FORWARD 105,062

12. TANGIBLE FIXED ASSETS

Computer
equipment
£

COST

At 1 January 2025 2,895

Additions 349

At 31 December 2025 3,244

DEPRECIATION

At 1 January 2025 2,327

Charge for year 537

At 31 December 2025 2,864

NET BOOK VALUE

At 31 December 2025 380

At 31 December 2024 568

13. STOCKS

	2025	2024
	£	£
Stocks	<u>3,964</u>	<u>4,636</u>

HAMPSHIRE GENEALOGICAL SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	1,557	2,671
Prepayments	<u>4,903</u>	<u>3,613</u>
	<u>6,460</u>	<u>6,284</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	2,683	4,426
Other creditors	<u>1,332</u>	<u>1,456</u>
	<u>4,015</u>	<u>5,882</u>

16. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	105,062	(1,401)	103,661
	<u>105,062</u>	<u>(1,401)</u>	<u>103,661</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	37,878	(39,279)	(1,401)
	<u>37,878</u>	<u>(39,279)</u>	<u>(1,401)</u>

Comparatives for movement in funds

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	113,551	(8,489)	105,062
	<u>113,551</u>	<u>(8,489)</u>	<u>105,062</u>

HAMPSHIRE GENEALOGICAL SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,249	(47,738)	(8,489)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>39,249</u>	<u>(47,738)</u>	<u>(8,489)</u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.