

# PROGHIST LTD

England & Wales · Charity number 1195875

## Details

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**Other names** PROGRAMMING HISTORIAN

**Status** Registered

**Legal form** Charitable company

**Company number** [12192946](#)

**Registered** 2021-09-21

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** c/o West and Berry  
Nile House  
Nile Street  
Brighton  
BN1 1HW

**Phone** 01273006106

**Email** [programminghistorian@gmail.com](mailto:programminghistorian@gmail.com)

**Website** <https://programminghistorian.org>

## Activities

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**Objects:** THE CHARITY'S OBJECT "OBJECT" IS SPECIFICALLY RESTRICTED TO THE FOLLOWING: TO ADVANCE THE EDUCATION FOR THE PUBLIC IN THE HUMANITIES BY SUCH MEANS AS THE TRUSTEES DEEM APPROPRIATE, INCLUDING BUT NOT LIMITED TO EDUCATIONAL TUTORIALS, ARTICLES AND RESEARCH IN ALL ASPECTS OF THAT SUBJECT AND TO PUBLISH THE USEFUL RESULTS INTO THE PUBLIC DOMAIN.

**Activities:** Publisher of novice-friendly, peer-reviewed, open access tutorials that help humanists learn a wide range of digital tools, techniques, and workflows to facilitate research and teaching.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** The General Public/mankind

## Geography

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- Brazil
- Canada
- Chile
- Colombia
- France
- Germany
- Mexico
- Portugal
- Switzerland
- United States
- Throughout England

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-09-30	£40,500	£52,785	-	-
2024-09-30	£52,525	£51,174	-	-
2023-09-30	£38,084	£35,241	-	-
2022-09-30	£37,398	£29,832	-	-

## Trustees

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Name	Role	Appointed
<b>Dr James Baker</b>	Chair	2021-09-21
Dr Adam Crymble		2021-09-21
Dr Adam Farquhar		2025-01-01
Dr Anna-Maria Sichani		2021-09-21
Dr Jennifer Isasi		2025-01-01
Riva Quiroga		2021-09-21

**PROGHIST LTD**

England & Wales - Charity number 1195875

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# Accounts

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**Company registration number 12192946 (England and Wales)**

**Charity registration number 1195875 (England and Wales)**

**PROGHIST LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2025**

# PROGHIST LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Professor James Baker Dr Adam Crymble Riva Quiroga Dr Anna-Maria Sichani Dr A Farquhar Dr J Isasi	(Appointed 1 January 2025) (Appointed 1 January 2025)
<b>Country of incorporation</b>	United Kingdom (England and Wales)	12192946
<b>Charity registration</b>	England and Wales	1195875
<b>Registered office</b>	Nile House Nile Street Brighton BN1 1HW	
<b>Independent examiner</b>	West & Berry Limited Nile House Nile Street Brighton BN1 1HW	

# PROGHIST LIMITED

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# PROGHIST LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 30 SEPTEMBER 2025

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The trustees present their annual report and financial statements for the year ended 30 September 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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**

The charity's objects are to advance the education for the public in the humanities by such means as the trustees deem appropriate, including but not limited to educational tutorials, articles and research in all aspects of that subject and to publish the useful results into the public domain.

The core aim of the charity is in publishing open-access, peer reviewed, multilingual article-length tutorials.

#### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

This year has been a year in which we refreshed our operations and perspective.

In 2024-25, we continued our core work of publishing diamond open-access, peer reviewed, multilingual, and article-length tutorials (often referred to as 'lessons'). We invested in new staff roles to consolidate our growth and create a platform for long term stability. We also undertook a number of noteworthy tasks:

- We became a founding member of the Open Journals Collective;
- We entered an infrastructure partnership with Janeway; and
- We secured funding from Jisc to expand our work in the Library and Archives sectors.

We opened the year with 34 institutional partners, 4 of whom were 'gold tier' partners, and closed the year with 32. This fell short of our aim to over 40 institutional partners by the year end 2024-25, but in response to softening partnerships we have worked to diversify our income through grants and partnerships. Our aim for 2025-26 is to increase annual income directed to core publishing activities from £40k to £50k by September 2026.

Web analytics showed our page event count grew to 1.4m from 226,000 active users. 11.2m impressions were registered via Google Search during the period. Both sets of data suggest that the project continues to consolidate its multi-lingual footprint, with 7 predominantly non-Anglophone countries ( France, Spain, Mexico, Brazil, Colombia, Chile, and Germany) among the top 10 locations in our search impression data.

#### **Financial review**

There was a deficit for the year of £(12,285) (2024 surplus: £1,351) and unrestricted funds at 30th September 2025 stood at £23,802 (2024: £31,557). During the year total income was £40,500 (2024: £52,525), with expenditure of £52,785 (2024: £51,174).

#### *Reserves policy*

##### **Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained and surpassed in the year with unrestricted reserves at the year end at £23,802

# PROGHIST LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

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### Structure, governance and management

The charity is a company limited by guarantee with company registration number 12192946 and is governed by its Memorandum and Articles of Association, as updated by the members' special resolution on 31st August 2021. ProgHist is also a registered charity, with charity registration number 1195875.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Professor James Baker	
Dr Adam Crymble	
Dr Sofia Papastamkou	(Resigned 2 January 2025)
Riva Quiroga	
Dr Anna-Maria Sichani	
Dr Zoe Leblanc	(Resigned 6 March 2025)
Dr Jessica Parr	(Resigned 13 April 2025)
Dr A Farquhar	(Appointed 1 January 2025)
Dr J Isasi	(Appointed 1 January 2025)

### Recruitment and appointment of trustees

#### Method of recruitment and appointment of trustees

Our Trustees are all members of the Programming Historian Editorial Board, including but not limited to Managing Editors of our four language publications, each on 3-year appointments. The Trustees have agreed that new trustees would be recruited based on the following ranked priorities:

- Bringing in Trustees with skills relating to fundraising in response to the 2025/26 Business Plan and new Vision for ProgHist Ltd.
- Bringing in Trustees whose experiences are not principally in humanities academia in order to strengthen our capacity to run and grow ProgHist Ltd.
- Shifting away from having a majority of Trustees based in the UK in response to the Programming Historian Diversity Policy and the benefits of having a plurality of perspectives on the Board.

The Trustees meet on a quarterly basis, with additional meetings called if needed.

None of the trustees have any beneficial interest in the charitable company. All of the trustees are members of the company and guarantee to contribute a sum not exceeding £10 in the event of a winding up.

### Organisational structure

#### Organisational structure and decision making

The Chair of ProgHist is Prof James Baker. The Treasurer is Prof James Baker. The secretary at Trustees Meetings is Anisa Hawes. We have one class of member, Member (Editorial Board), which is restricted to members of the Programming Historian Editorial Board. There is no cost of membership, it is non-transferable and grants an invitation to our Annual General Meeting. Also invited to our Annual General Meeting (as an Advisory Member) are representatives from each member of our Institutional Partner Programme, the mechanism through which institutions (typically higher education institutions) financially support our work.

The day-to-day running of the charity is overseen by the trustees with the support of the secretary.

# PROGHIST LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

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The trustees' report was approved by the Board of Trustees.



.....  
Professor James Baker  
**Trustee**

Date: 04/03/2026  
.....

# PROGHIST LIMITED

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

***FOR THE YEAR ENDED 30 SEPTEMBER 2025***

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The trustees, who are also the directors of ProgHist Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# PROGHIST LIMITED

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PROGHIST LIMITED

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I report to the trustees on my examination of the financial statements of ProgHist Limited (the charity) for the year ended 30 September 2025.

### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

### Independent examiner's statement

I have completed my examination. I confirm that no 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 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

*Michelle Westbury FCCA*

**M D Westbury FCCA**

**West & Berry Limited**

Nile House

Nile Street

Brighton

BN1 1HW 04/03/2026

Date: .....

# PROGHIST LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 30 SEPTEMBER 2025**

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income from:</b>							
Donations and legacies	3	38,245	2,000	40,245	45,525	7,000	52,525
Investments	4	255	-	255	-	-	-
<b>Total income</b>		<b>38,500</b>	<b>2,000</b>	<b>40,500</b>	<b>45,525</b>	<b>7,000</b>	<b>52,525</b>
<b>Expenditure on:</b>							
Charitable activities	5	46,255	6,530	52,785	48,965	2,209	51,174
<b>Total expenditure</b>		<b>46,255</b>	<b>6,530</b>	<b>52,785</b>	<b>48,965</b>	<b>2,209</b>	<b>51,174</b>
<b>Net income/(expenditure)</b>		<b>(7,755)</b>	<b>(4,530)</b>	<b>(12,285)</b>	<b>(3,440)</b>	<b>4,791</b>	<b>1,351</b>
Transfers between funds		-	-	-	4,857	(4,857)	-
<b>Net movement in funds</b>	7	<b>(7,755)</b>	<b>(4,530)</b>	<b>(12,285)</b>	<b>1,417</b>	<b>(66)</b>	<b>1,351</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 October 2024		31,557	4,791	36,348	30,140	4,857	34,997
<b>Fund balances at 30 September 2025</b>		<b>23,802</b>	<b>261</b>	<b>24,063</b>	<b>31,557</b>	<b>4,791</b>	<b>36,348</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# PROGHIST LIMITED

## STATEMENT OF FINANCIAL POSITION

AS AT 30 SEPTEMBER 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	11		-		406
<b>Current assets</b>					
Cash at bank and in hand		26,311		38,516	
<b>Creditors: amounts falling due within one year</b>	12	(2,248)		(2,574)	
<b>Net current assets</b>			24,063		35,942
<b>Total assets less current liabilities</b>			24,063		36,348
<b>The funds of the charity</b>					
Restricted income funds	14		261		4,791
Unrestricted funds	15		23,802		31,557
			24,063		36,348

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

04/03/2026

The financial statements were approved by the trustees on .....



.....  
Professor James Baker  
Trustee

# PROGHIST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

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### 1 Accounting policies

#### Charity information

ProgHist Limited is a charitable company limited by guarantee incorporated in England and Wales. The registered office is Nile House, Nile Street, Brighton, BN1 1HW.

#### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# PROGHIST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	3 years straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

# PROGHIST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

### 1 Accounting policies

(Continued)

#### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	3,882	-	3,882	1,606	-	1,606
Grants	-	2,000	2,000	8,962	7,000	15,962
Membership fees	34,363	-	34,363	34,957	-	34,957
	<u>38,245</u>	<u>2,000</u>	<u>40,245</u>	<u>45,525</u>	<u>7,000</u>	<u>52,525</u>

### 4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>255</u>	<u>-</u>

# PROGHIST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

### 5 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
<b>Direct costs</b>		
Staff costs	42,505	42,423
Depreciation and impairment	405	405
Copy editing costs	641	752
Consultancy costs	5,288	1,918
Insurance	218	245
Computer expenses	507	490
Other costs	982	136
Other direct expenses	237	1,287
	<u>50,783</u>	<u>47,656</u>
<b>Share of support and governance costs (see note 6)</b>		
Support	60	1,525
Governance	1,942	1,993
	<u>52,785</u>	<u>51,174</u>
<b>Analysis by fund</b>		
Unrestricted funds	46,255	48,965
Restricted funds	6,530	2,209
	<u>52,785</u>	<u>51,174</u>

### 6 Support costs allocated to activities

	2025 £	2024 £
Bank fees	60	42
Payroll fees	322	373
Travel expenses	-	1,483
Governance costs	1,620	1,620
	<u>2,002</u>	<u>3,518</u>
<b>Analysed between:</b>		
Charitable activities	<u>2,002</u>	<u>3,518</u>

Governance costs includes payments to the accountants of £1,350 + vat (2024: £1,350 + vat).

# PROGHIST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

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<b>7</b>	<b>Net movement in funds</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	540	540
	Depreciation of owned tangible fixed assets	405	405
		<u>          </u>	<u>          </u>

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 9 Employees

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
	2	2
	<u>          </u>	<u>          </u>

#### Employment costs

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	39,841	40,769
Other pension costs	1,072	1,030
	<u>          </u>	<u>          </u>
	41,485	42,423
	<u>          </u>	<u>          </u>

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Aggregate compensation	25,486	24,742
	<u>          </u>	<u>          </u>

### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# PROGHIST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

### 11 Tangible fixed assets

	Computers £
<b>Cost</b>	
At 1 October 2024	1,216
At 30 September 2025	<u>1,216</u>
<b>Depreciation and impairment</b>	
At 1 October 2024	811
Depreciation charged in the year	405
At 30 September 2025	<u>1,216</u>
<b>Carrying amount</b>	
At 30 September 2024	<u>406</u>

### 12 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	479	784
Other creditors	149	143
Accruals and deferred income	1,620	1,647
	<u>2,248</u>	<u>2,574</u>

### 13 Retirement benefit schemes

	2025 £	2024 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	1,072	1,030
	<u>1,072</u>	<u>1,030</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

### 14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 October 2024 £	Incoming resources £	Resources expended £	Transfers £	At 30 September 2025 £
Jisc / The National Archives	4,791	2,000	(6,530)	-	261
	<u>4,791</u>	<u>2,000</u>	<u>(6,530)</u>	<u>-</u>	<u>261</u>

# PROGHIST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

### 14 Restricted funds (Continued)

Previous year:	At 1 October 2023	Incoming resources	Resources expended	Transfers	At 30 September 2024
	£	£	£	£	£
Jisc / The National Archives	4,857	7,000	(2,209)	(4,857)	4,791

### 15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 October 2024	Incoming resources	Resources expended	Transfers	At 30 September 2025
	£	£	£	£	£
General funds	31,557	38,500	(46,255)	-	23,802
<b>Previous year:</b>					
	At 1 October 2023	Incoming resources	Resources expended	Transfers	At 30 September 2024
	£	£	£	£	£
General funds	30,140	45,525	(48,965)	4,857	31,557

### 16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 30 September 2025:</b>			
Current assets/(liabilities)	23,802	261	24,063
	23,802	261	24,063

# PROGHIST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

### 16 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 30 September 2024:</b>			
Tangible assets	406	-	406
Current assets/(liabilities)	31,151	4,791	35,942
	<u>31,557</u>	<u>4,791</u>	<u>36,348</u>

### 17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

**PROGHIST LTD**

England & Wales - Charity number 1195875

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# Accounts

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Charity registration number 1195875 (England and Wales)

Company registration number 12192946

**PROGHIST LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

# PROGHIST LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Professor James Baker Dr Adam Crymble Riva Quiroga Dr Anna-Maria Sichani Dr Jessica Parr Dr A Farquhar Dr J Isasi	(Appointed 1 January 2025) (Appointed 1 January 2025)
<b>Charity number (England and Wales)</b>	1195875	
<b>Company number</b>	12192946	
<b>Registered office</b>	Nile House Nile Street Brighton BN1 1HW	
<b>Independent examiner</b>	West & Berry Limited Nile House Nile Street Brighton BN1 1HW	

# PROGHIST LIMITED

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Statement of financial position	7
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# PROGHIST LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 SEPTEMBER 2024

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The trustees present their annual report and financial statements for the year ended 30 September 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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

The charity's objects are to advance the education for the public in the humanities by such means as the trustees deem appropriate, including but not limited to educational tutorials, articles and research in all aspects of that subject and to publish the useful results into the public domain.

The core aim of the charity is in publishing open-access, peer reviewed, multilingual article-length tutorials.

#### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### Achievements and performance

#### *Significant activities and achievements against objectives*

This year has been a year of consolidation for ProgHist.

In 2023-24, we continued our core work of publishing diamond open-access, peer reviewed, multilingual, and article-length tutorials (often referred to as 'lessons'). We also undertook a number of noteworthy tasks:

- We began publishing a quarterly PH Bulletin / Boletin / Bulletin / Boletim to members and the wider community;
- We expanded the discoverability of our publications by listing them on EBSCO;
- We celebrated the publication of our 250th article; and
- We secured funding from Jisc and the Corporation for Digital Scholarship for a refresh of technical infrastructure in 2024/25.

We opened the year with 29 institutional partners, 3 of whom were 'gold tier' partners, and closed the year with 34 partners, 4 of whom were 'gold tier' partners. Our strategy is to grow over 40 institutional partners by year end 2024-25.

Web analytics showed our page views fell slightly to 650,000 (half of which are classified as 'engaged sessions') from 370,000 active users. 14.7m impressions were registered via Google Search during the period, leading to roughly half of our page traffic. Both sets of data suggests that the project continues to consolidate its multi-lingual footprint, with 8 predominantly non-Anglophone countries ( Spain, Mexico, France, Colombia, Brazil, Chile, Argentina and Peru) among the top 10 locations in our search impression data, and 8 predominantly non-Anglophone countries (Spain, France, Mexico, Colombia, Brazil, Chile and Argentina) among the top 10 locations in our page view data.

### Financial review

The Charity's finances have improved steadily as it has continued to grow in its fifth year since incorporating as a company limited by guarantee.

There was a surplus for the year of £1,351 (2023: £2,843) and unrestricted funds at 30th September 2024 stood at £31,557 (2023: £30,140). During the year total income was £52,525 (2023: £38,084), with expenditure of £51,174 (2023: £35,241).

# PROGHIST LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

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### *Reserves policy*

#### **Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained and surpassed in the year with unrestricted reserves at the year end at £31,557.

#### **Structure, governance and management**

The charity is a company limited by guarantee with company registration number 12192946 and is governed by its Memorandum and Articles of Association, as updated by the members' special resolution on 31st August 2021. ProgHist is also a registered charity, with charity registration number 1195875.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Professor James Baker	
Dr Adam Crymble	
Dr Sofia Papastamkou	(Resigned 2 January 2025)
Riva Quiroga	
Dr Anna-Maria Sichani	
Dr Zoe Leblanc	(Resigned 6 March 2025)
Dr Jessica Parr	
Dr A Farquhar	(Appointed 1 January 2025)
Dr J Isasi	(Appointed 1 January 2025)

### *Recruitment and appointment of trustees*

#### **Method of recruitment and appointment of trustees**

Our Trustees are all members of the Programming Historian Editorial Board, including but not limited to Managing Editors of our four language publications, each on 3-year appointments.

If we need to recruit in the future we would seek to balance retaining a strong presence from the Programming Historian Editorial Board with new Trustees that have knowledge and experience in publishing, library and collection services, financial planning, and education.

The Trustees meet on a quarterly basis, with additional meetings called if needed.

None of the trustees have any beneficial interest in the charitable company. All of the trustees are members of the company and guarantee to contribute a sum not exceeding £10 in the event of a winding up.

### *Organisational structure*

#### **Organisational structure and decision making**

The Chair and Treasurer of ProgHist is Professor James Baker. The secretary at Trustees Meetings is Anisa Hawes. We have one class of member, Member (Editorial Board), which is restricted to members of the Programming Historian Editorial Board. There is no cost of membership, it is non-transferable, and grants an invitation to our Annual General Meeting. Also invited to our Annual General Meeting (as an Advisory Member) are representatives from each member of our Institutional Partner Programme, the mechanism through which institutions (typically higher education institutions) financially support our work.

The day-to-day running of the charity is overseen by the trustees with the support of the secretary.

**PROGHIST LIMITED**

**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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The trustees' report was approved by the Board of Trustees.

*James Baker*

.....  
Professor James Baker  
**Trustee**

Date: 11/04/2025 .....

# PROGHIST LIMITED

## STATEMENT OF TRUSTEES' RESPONSIBILITIES *FOR THE YEAR ENDED 30 SEPTEMBER 2024*

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The trustees, who are also the directors of ProgHist Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# PROGHIST LIMITED

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PROGHIST LIMITED

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I report to the trustees on my examination of the financial statements of ProgHist Limited (the charity) for the year ended 30 September 2024.

### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

### Independent examiner's statement

I have completed my examination. I confirm that no 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 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

*Michelle Westbury FCCA*

**M D Westbury FCCA**

### West & Berry Limited

Nile House  
Nile Street  
Brighton  
BN1 1HW 12/04/2025  
Date: .....

# PROGHIST LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Income from:</b>							
Donations and legacies	3	45,525	7,000	52,525	38,084	-	38,084
<b>Total income</b>		45,525	7,000	52,525	38,084	-	38,084
<b>Expenditure on:</b>							
Charitable activities	4	48,965	2,209	51,174	30,909	4,332	35,241
<b>Total expenditure</b>		48,965	2,209	51,174	30,909	4,332	35,241
<b>Net income/(expenditure)</b>		(3,440)	4,791	1,351	7,175	(4,332)	2,843
Transfers between funds		4,857	(4,857)	-	-	-	-
<b>Net movement in funds</b>	6	1,417	(66)	1,351	7,175	(4,332)	2,843
<b>Reconciliation of funds:</b>							
Fund balances at 1 October 2023		30,140	4,857	34,997	22,965	9,189	32,154
<b>Fund balances at 30 September 2024</b>		31,557	4,791	36,348	30,140	4,857	34,997

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# PROGHIST LIMITED

## STATEMENT OF FINANCIAL POSITION

AS AT 30 SEPTEMBER 2024

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	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	10		406		811
<b>Current assets</b>					
Cash at bank and in hand		38,516		36,887	
<b>Creditors: amounts falling due within one year</b>	11	(2,574)		(2,701)	
<b>Net current assets</b>			35,942		34,186
<b>Total assets less current liabilities</b>			36,348		34,997
<b>The funds of the charity</b>					
Restricted income funds	13		4,791		4,857
Unrestricted funds	14		31,557		30,140
			36,348		34,997

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 11/04/2025 .....

*James Baker*

.....  
Professor James Baker  
Trustee

Company registration number 12192946 (England and Wales)

# PROGHIST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

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### 1 Accounting policies

#### Charity information

ProgHist Limited is a charitable company limited by guarantee incorporated in England and Wales. The registered office is Nile House, Nile Street, Brighton, BN1 1HW.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# PROGHIST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

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### 1 Accounting policies (Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	3 years straight line
-----------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

# PROGHIST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 1 Accounting policies (Continued)

#### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	1,606	-	1,606	4,130	-	4,130
Grants	8,962	7,000	15,962	-	-	-
Membership fees	34,957	-	34,957	33,954	-	33,954
	<u>45,525</u>	<u>7,000</u>	<u>52,525</u>	<u>38,084</u>	<u>-</u>	<u>38,084</u>

# PROGHIST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 4 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
<b>Direct costs</b>		
Staff costs	42,423	29,009
Depreciation and impairment	405	405
Copy editing costs	752	1,826
Consultancy costs	1,918	-
Subscriptions	-	246
Insurance	245	219
Computer expenses	490	502
Other costs	136	495
Donations for prizes	-	500
Other direct expenses	1,287	-
	<u>47,656</u>	<u>33,202</u>
<b>Share of support and governance costs (see note 5)</b>		
Support	1,525	72
Governance	1,993	1,967
	<u>51,174</u>	<u>35,241</u>
<b>Analysis by fund</b>		
Unrestricted funds	48,965	30,909
Restricted funds	2,209	4,332
	<u>51,174</u>	<u>35,241</u>

### 5 Support costs allocated to activities

	2024 £	2023 £
Bank fees	42	72
Payroll fees	373	347
Travel expenses	1,483	-
Governance costs	1,620	1,620
	<u>3,518</u>	<u>2,039</u>
<b>Analysed between:</b>		
Charitable activities	<u>3,518</u>	<u>2,039</u>

Governance costs includes payments to the accountants of £1,350 + vat (2023: £1,350 + vat).

# PROGHIST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

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<b>6</b>	<b>Net movement in funds</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	540	540
	Depreciation of owned tangible fixed assets	405	405
		<u>          </u>	<u>          </u>

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 8 Employees

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
	2	2
	<u>          </u>	<u>          </u>

#### Employment costs

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	40,769	26,999
Other pension costs	1,030	557
	<u>          </u>	<u>          </u>
	<u>42,423</u>	<u>27,998</u>

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Aggregate compensation	24,742	20,551
	<u>          </u>	<u>          </u>

### 9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# PROGHIST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

<b>10</b>	<b>Tangible fixed assets</b>		<b>Computers</b>
			<b>£</b>
	<b>Cost</b>		
	Additions		1,216
	At 30 September 2024		<u>1,216</u>
	<b>Depreciation and impairment</b>		
	At 1 October 2023		405
	Depreciation charged in the year		405
	At 30 September 2024		<u>810</u>
	<b>Carrying amount</b>		
	At 30 September 2024		<u>406</u>
	At 30 September 2023		<u>811</u>
<b>11</b>	<b>Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	Other taxation and social security	784	846
	Other creditors	143	208
	Accruals and deferred income	<u>1,647</u>	<u>1,647</u>
		<u>2,574</u>	<u>2,701</u>
<b>12</b>	<b>Retirement benefit schemes</b>	<b>2024</b>	<b>2023</b>
	<b>Defined contribution schemes</b>	<b>£</b>	<b>£</b>
	Charge to profit or loss in respect of defined contribution schemes	<u>1,030</u>	<u>557</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

# PROGHIST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 October 2023	Incoming resources	Resources expended	Transfers	At 30 September 2024
	£	£	£	£	£
Jisc / The National Archives	4,857	7,000	(2,209)	(4,857)	4,791
<b>Previous year:</b>	<b>At 1 October 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 30 September 2023</b>
	£	£	£	£	£
Jisc / The National Archives	9,189	-	(4,332)	-	4,857

The balance of Jisc / TNA funds from the first project have been transferred to unrestricted funds at the year end. This has been done with the funder's permission for the charity to recognise the commitment by core staff to the project outcomes since July 2022.

### 14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 October 2023	Incoming resources	Resources expended	Transfers	At 30 September 2024
	£	£	£	£	£
General funds	30,140	45,525	(48,965)	4,857	31,557
<b>Previous year:</b>	<b>At 1 October 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 30 September 2023</b>
	£	£	£	£	£
General funds	22,965	38,084	(30,909)	-	30,140

# PROGHIST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

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### 15 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 30 September 2024:</b>			
Tangible assets	406	-	406
Current assets/(liabilities)	31,151	4,791	35,942
	<u>31,557</u>	<u>4,791</u>	<u>36,348</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 30 September 2023:</b>			
Tangible assets	488	323	811
Current assets/(liabilities)	29,652	4,534	34,186
	<u>30,140</u>	<u>4,857</u>	<u>34,997</u>

### 16 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

**PROGHIST LTD**

England & Wales - Charity number 1195875

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# Accounts

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Charity registration number 1195875

Company registration number 12192946 (England and Wales)

**PROGHIST LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

# PROGHIST LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Dr James Baker  
Dr Adam Crymble  
Dr Sofia Papastamkou  
Riva Quiroga  
Dr Anna-Maria Sichani  
Dr Zoe Leblanc  
Dr Jessica Parr

(Appointed 10 October  
2022)

**Charity number**

1195875

**Company number**

12192946

**Registered office**

Mocatta House  
Trafalgar Place  
Brighton  
BN1 4DU

**Independent examiner**

West & Berry Limited  
Mocatta House  
Trafalgar Place  
Brighton  
BN1 4DU

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# PROGHIST LIMITED

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Independent examiner's report	4
Statement of financial activities	5
Statement of financial position	6
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# PROGHIST LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 SEPTEMBER 2023

---

The trustees present their annual report and financial statements for the year ended 30 September 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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

The charity's objects are to advance the education for the public in the humanities by such means as the trustees deem appropriate, including but not limited to educational tutorials, articles and research in all aspects of that subject and to publish the useful results into the public domain.

The core aim of the charity is in publishing open-access, peer reviewed, multilingual article-length tutorials.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### Achievements and performance

This year has been a year of expansion for ProgHist.

In 2022-23, we continued our core work of publishing diamond open-access, peer reviewed, multilingual, and article-length tutorials (often referred to as 'lessons'). We also undertook a number of noteworthy tasks:

- Our partnership with Jisc and the National Archives (UK) produced a series of articles on computational analysis of large-scale digital collections;
- We created the new role of Publishing Manager, and grew our team by hiring a new Publishing Assistant; and
- We began a major review of our technical infrastructure with a view to redesigning our technological stack.

We opened the year with 27 institutional partners and closed the year with 29, 3 of whom were 'gold tier' partners, and with new partners ready to join in 2023-24.

Due to changes to Google web analytics, site usage data comparisons with the previous period are not possible. 0.5m users visited the site in this period, with one-fifth returning periodically through the year. 20.1m impressions (over 55k per day) were registered via Google Search during the period. Importantly, the data suggests that the project continues to expand its multi-lingual footprint, with 7 predominantly non-Anglophone countries (Mexico, Spain, Colombia, France, Brazil, Argentina, and Chile) among the top 10 locations from which readers visited the site in this period, accounting for roughly two-thirds of visitors from the top 10 countries.

### Financial review

The Charity's finances have improved steadily as it has continued to grow in its fourth year since incorporating as a company limited by guarantee.

There was a surplus for the year of £2,843 (2022: £7,566) and unrestricted funds at 30th September 2023 stood at £30,140 (2022: £22,965). During the year total income was £38,084 (2022: £37,398), with expenditure of £35,241 (2022: £29,832).

### Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained and surpassed in the year with unrestricted reserves at the year end at £30,140.

# PROGHIST LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

---

### Structure, governance and management

The charity is a company limited by guarantee with company registration number 12192946 and is governed by its Memorandum and Articles of Association, as updated by the members' special resolution on 31st August 2021. ProgHist is also a registered charity, with charity registration number 1195875.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr James Baker

Dr Adam Crymble

Dr Sofia Papastamkou

Riva Quiroga

Dr Anna-Maria Sichani

Dr Zoe Leblanc

Dr Jessica Parr

(Appointed 10 October 2022)

### Method of recruitment and appointment of trustees

Our Trustees are all members of the Programming Historian Editorial Board, including but not limited to Managing Editors of our four language publications, each on 3-year appointments.

If we need to recruit in the future we would seek to balance retaining a strong presence from the Programming Historian Editorial Board with new Trustees that have knowledge and experience in publishing, library and collection services, financial planning, and education.

The Trustees meet on a quarterly basis, with additional meetings called if needed.

None of the trustees have any beneficial interest in the charitable company. All of the trustees are members of the company and guarantee to contribute a sum not exceeding £10 in the event of a winding up.

### Organisational structure and decision making

The Chair of ProgHist is Dr Adam Crymble. The Treasurer is Dr James Baker. The secretary at Trustees Meetings is Anisa Hawes. We have one class of member, Member (Editorial Board), which is restricted to members of the Programming Historian Editorial Board. There is no cost of membership, it is non-transferable, and grants an invitation to our Annual General Meeting. Also invited to our Annual General Meeting (as an Advisory Member) are representatives from each member of our Institutional Partner Programme, the mechanism through which institutions (typically higher education institutions) financially support our work.

The day-to-day running of the charity is overseen by the trustees with the support of the secretary.

The trustees' report was approved by the Board of Trustees.

*James Baker*

.....  
Dr James Baker

**Trustee**

14/03/2024

Date: .....

# **PROGHIST LIMITED**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 30 SEPTEMBER 2023***

---

The trustees, who are also the directors of ProgHist Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# PROGHIST LIMITED

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PROGHIST LIMITED

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I report to the trustees on my examination of the financial statements of ProgHist Limited (the charity) for the year ended 30 September 2023.

### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

I have completed my examination. I confirm that no 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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

M D Westbury FCCA  
West & Berry Limited

*Michelle Westbury FCCA*

Mocatta House  
Trafalgar Place  
Brighton  
BN1 4DU

Dated: 18/03/2024

# PROGHIST LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b><u>Income from:</u></b>							
Donations and legacies	3	38,084	-	38,084	27,616	-	27,616
Charitable activities	4	-	-	-	-	9,782	9,782
<b>Total income</b>		<u>38,084</u>	<u>-</u>	<u>38,084</u>	<u>27,616</u>	<u>9,782</u>	<u>37,398</u>
<b><u>Expenditure on:</u></b>							
Charitable activities	5	30,909	4,332	35,241	20,076	9,756	29,832
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		7,175	(4,332)	2,843	7,540	26	7,566
Fund balances at 1 October 2022		<u>22,965</u>	<u>9,189</u>	<u>32,154</u>	<u>15,425</u>	<u>9,163</u>	<u>24,588</u>
<b>Fund balances at 30 September 2023</b>		<u><u>30,140</u></u>	<u><u>4,857</u></u>	<u><u>34,997</u></u>	<u><u>22,965</u></u>	<u><u>9,189</u></u>	<u><u>32,154</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# PROGHIST LIMITED

## STATEMENT OF FINANCIAL POSITION

AS AT 30 SEPTEMBER 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	10		811		-
<b>Current assets</b>					
Cash at bank and in hand		36,887		34,348	
<b>Creditors: amounts falling due within one year</b>	11	(2,701)		(2,194)	
Net current assets			34,186		32,154
<b>Total assets less current liabilities</b>			34,997		32,154
<b>Income funds</b>					
Restricted funds	12		4,857		9,189
Unrestricted funds			30,140		22,965
			34,997		32,154

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 14/03/2024 .....

*James Baker*

.....

Dr James Baker

Trustee

Company registration number 12192946

# PROGHIST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

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### 1 Accounting policies

#### Charity information

ProgHist Limited is a charitable company limited by guarantee incorporated in England and Wales. The registered office is Mocatta House, Trafalgar Place, Brighton, BN1 4DU.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# PROGHIST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	3 years straight line
-----------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

# PROGHIST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

---

### 1 Accounting policies

(Continued)

#### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Donations and gifts	4,130	3,278
Membership fees	33,954	24,338
	<u>          </u>	<u>          </u>

### 4 Charitable activities

	Charitable Activities 2022 £
Services provided under contract	9,782
	<u>          </u>

# PROGHIST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

### 5 Charitable activities

	Charitable Expenditure on activities	
	2023 £	2022 £
Staff costs	29,009	20,801
Depreciation and impairment	406	-
Copy editing costs	1,825	1,817
Consultancy costs	-	4,500
Subscriptions	246	215
Insurance	219	236
Computer expenses	502	259
Other costs	495	133
Donations for prizes	500	-
	<u>33,202</u>	<u>27,961</u>
Share of support costs (see note 6)	419	251
Share of governance costs (see note 6)	1,620	1,620
	<u>35,241</u>	<u>29,832</u>
<b>Analysis by fund</b>		
Unrestricted funds	30,909	20,076
Restricted funds	4,332	9,756
	<u>35,241</u>	<u>29,832</u>

### 6 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Bank fees	72	-	72	30	-	30
Payroll costs	347	-	347	221	-	221
Accountancy	-	1,620	1,620	-	1,620	1,620
	<u>419</u>	<u>1,620</u>	<u>2,039</u>	<u>251</u>	<u>1,620</u>	<u>1,871</u>
Analysed between Charitable activities	<u>419</u>	<u>1,620</u>	<u>2,039</u>	<u>251</u>	<u>1,620</u>	<u>1,871</u>

Governance costs includes payments to the accountants of £1,350 + vat (2022: £1,350 + vat).

# PROGHIST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

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### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 8 Employees

The average monthly number of employees during the year was:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
	2	2
	<u>2</u>	<u>2</u>
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	26,999	19,924
Other pension costs	557	227
	<u>27,998</u>	<u>20,801</u>
	<u>27,998</u>	<u>20,801</u>

There were no employees whose annual remuneration was more than £60,000.

### 9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 10 Tangible fixed assets

	<b>Computers</b>
	<b>£</b>
<b>Cost</b>	
Additions	1,216
At 30 September 2023	<u>1,216</u>
<b>Depreciation and impairment</b>	
Depreciation charged in the year	405
At 30 September 2023	<u>405</u>
<b>Carrying amount</b>	
At 30 September 2023	<u>811</u>
	<u>811</u>

# PROGHIST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

### 11 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	846	446
Other creditors	208	76
Accruals and deferred income	1,647	1,672
	<u>2,701</u>	<u>2,194</u>

### 12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds					
	Balance at 1 October 2021	Incoming resources	Resources expended	Balance at 1 October 2022	Resources expended	Balance at 30 September 2023
	£	£	£	£	£	£
Jisc / The National Archives	9,163	9,782	(9,756)	9,189	(4,332)	4,857
	<u>9,163</u>	<u>9,782</u>	<u>(9,756)</u>	<u>9,189</u>	<u>(4,332)</u>	<u>4,857</u>

### 13 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 30 September 2023 are represented by:						
Tangible assets	488	323	811	-	-	-
Current assets/(liabilities)	29,652	4,534	34,186	22,965	9,189	32,154
	<u>30,140</u>	<u>4,857</u>	<u>34,997</u>	<u>22,965</u>	<u>9,189</u>	<u>32,154</u>

### 14 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

**PROGHIST LTD**

England & Wales - Charity number 1195875

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# Accounts

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Charity registration number 1195875

Company registration number 12192946 (England and Wales)

**PROGHIST LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

# PROGHIST LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

---

**Trustees**

Dr James Baker  
Dr Adam Crymble  
Dr Sofia Papastamkou  
Riva Quiroga  
Dr Anna-Maria Sichani  
Dr Zoe Leblanc  
Dr Jessica Parr

(Appointed 16 March 2022)  
(Appointed 10 October  
2022)

**Charity number**

1195875

**Company number**

12192946

**Registered office**

C/O West & Berry Limited  
Mocatta House  
Trafalgar Place  
Brighton  
BN1 4DU

**Independent examiner**

West & Berry Limited  
Mocatta House  
Trafalgar Place  
Brighton  
BN1 4DU

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# PROGHIST LIMITED

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# PROGHIST LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 SEPTEMBER 2022

---

The trustees present their annual report and financial statements for the year ended 30 September 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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

The charity's objects are to advance the education for the public in the humanities by such means as the trustees deem appropriate, including but not limited to educational tutorials, articles and research in all aspects of that subject and to publish the useful results into the public domain.

The core aim of the charity is in publishing open-access, peer reviewed, multilingual article-length tutorials.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### Achievements and performance

This year has been a year of consolidation for the Programming Historian.

In 2021-22 we continued our core work of publishing open-access, peer reviewed, multilingual article-length tutorials (often referred to as 'lessons'). We also undertook two major tasks:

- We launched a partnership with Jisc and the National Archives (UK) to publish a special series of articles on computational analysis of large-scale digital collections;
- We appointed an Education and Community Lead to devise an enriched programme of community-facing activities that support educators, learners and project partners in their use of Programming Historian.

Other notable achievements in this period include:

- Reaching the milestone of publishing our 200th lesson;
- Achieving a PH first, an English translation from a Spanish original lesson;
- Our Portuguese publication publishing its 25<sup>th</sup> lesson.

Site usage fell to just 1m users in the period. However, the overall figures mask positive changes to site usage: average site duration (the time a user spends on the site) was up, bounce rate was down, new user sessions were up, and the geographical spread of our users remained global and multi-lingual.

### Financial review

The Charity's finances have improved steadily as it has established itself in its third year since incorporating as a company limited by guarantee.

There was a surplus for the year of £7,566 (2021: £22,828) and unrestricted funds at 30th September 2022 stood at £22,965 (2021: £15,425). During the year total income was £37,398 (2021: £31,952), with expenditure of £29,832 (2021: £9,124).

### Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained and surpassed in the year.

# PROGHIST LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

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In the year, with finances buoyant, we took the decision to bring in a second employee. The purpose of this role was to increase our community engagement and in turn both maintain and grow our membership. This succeeded, with institutional membership close to the target of 40 paying members, such that by year end we had accumulated unrestricted reserves of £22,965, with a total unrestricted spend of £20,076.

A conservative approach to building up unrestricted reserves therefore demands reflection, as does underspend against key non-staff costs (e.g. by building capacity among our staff, we spent 15% of our copyediting and maintenance budget). With reserves well over 6 months operating costs, the Trustees determined that investment in staff in the next period is a priority.

### **Structure, governance and management**

The charity is a company limited by guarantee with company registration number 12192946 and is governed by its Memorandum and Articles of Association, as updated by the members' special resolution on 31st August 2021. ProgHist is also a registered charity, with charity registration number 1195875.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr James Baker

Dr Adam Crymble

Dr Sarah Melton

(Resigned 30 September 2022)

Dr Sofia Papastamkou

Riva Quiroga

Dr Anna-Maria Sichani

Dr Zoe Leblanc

(Appointed 16 March 2022)

Dr Jessica Parr

(Appointed 10 October 2022)

### **Method of recruitment and appointment of trustees**

Our Trustees are all members of the Programming Historian Editorial Board, and include the Managing Editors of three language publications, each on 3-year appointments.

If we need to recruit in the future we would seek to balance retaining a strong presence from the Programming Historian Editorial Board with new Trustees that have knowledge and experience in publishing, library and collection services, financial planning, and education.

The Trustees meet on a quarterly basis, with additional meetings called if needed.

None of the trustees have any beneficial interest in the charitable company. All of the trustees are members of the company and guarantee to contribute a sum not exceeding £10 in the event of a winding up.

### **Organisational structure and decision making**

The Chair of ProgHist is Dr Adam Crymble. The Treasurer is Dr James Baker. The secretary at Trustees Meetings is Anisa Hawes. We have one class of member, Member (Editorial Board), which is restricted to members of the Programming Historian Editorial Board. There is no cost of membership, it is non-transferable, and grants an invitation to our Annual General Meeting. Also invited to our Annual General Meeting (as an Advisory Member) are representatives from each member of our Institutional Partner Programme, the mechanism through which institutions (typically higher education institutions) financially support our work.

The day-to-day running of the charity is overseen by the trustees with the support of the secretary.

# PROGHIST LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

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The trustees' report was approved by the Board of Trustees.



.....  
Dr James Baker  
**Trustee**

Date: 24 05 2023 .....

# **PROGHIST LIMITED**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 30 SEPTEMBER 2022***

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The trustees, who are also the directors of ProgHist Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# PROGHIST LIMITED

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PROGHIST LIMITED

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I report to the trustees on my examination of the financial statements of ProgHist Limited (the charity) for the year ended 30 September 2022.

### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

I have completed my examination. I confirm that no 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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

M D Westbury FCCA  
**West & Berry Limited**

*Michelle Westbury FCCA*

Mocatta House  
Trafalgar Place  
Brighton  
BN1 4DU

25 May 2023  
Dated: .....

# PROGHIST LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	Notes	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
<b><u>Income from:</u></b>							
Donations and legacies	3	27,616	-	27,616	21,452	-	21,452
Charitable activities	4	-	9,782	9,782	500	10,000	10,500
<b>Total income</b>		<u>27,616</u>	<u>9,782</u>	<u>37,398</u>	<u>21,952</u>	<u>10,000</u>	<u>31,952</u>
<b><u>Expenditure on:</u></b>							
Charitable activities	5	<u>20,076</u>	<u>9,756</u>	<u>29,832</u>	<u>8,287</u>	<u>837</u>	<u>9,124</u>
<b>Net income for the year/ Net movement in funds</b>		7,540	26	7,566	13,665	9,163	22,828
Fund balances at 1 October 2021		<u>15,425</u>	<u>9,163</u>	<u>24,588</u>	<u>1,760</u>	<u>-</u>	<u>1,760</u>
<b>Fund balances at 30 September 2022</b>		<u><u>22,965</u></u>	<u><u>9,189</u></u>	<u><u>32,154</u></u>	<u><u>15,425</u></u>	<u><u>9,163</u></u>	<u><u>24,588</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# PROGHIST LIMITED

## STATEMENT OF FINANCIAL POSITION

AS AT 30 SEPTEMBER 2022

	Notes	2022 £	£	2021 £	£
<b>Current assets</b>					
Debtors	10	-		283	
Cash at bank and in hand		34,348		26,283	
		<u>34,348</u>		<u>26,566</u>	
<b>Creditors: amounts falling due within one year</b>	11	(2,194)		(1,978)	
Net current assets			32,154		24,588
			<u>32,154</u>		<u>24,588</u>
<b>Income funds</b>					
Restricted funds	12		9,189		9,163
Unrestricted funds			22,965		15,425
			<u>32,154</u>		<u>24,588</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 24 05 2023 .....



.....  
Dr James Baker  
Trustee

Company registration number 12192946

# PROGHIST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

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### 1 Accounting policies

#### Charity information

ProgHist Limited is a charitable company limited by guarantee incorporated in England and Wales. The registered office is C/O West & Berry Limited, Mocatta House, Trafalgar Place, Brighton, BN1 4DU.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# PROGHIST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

# PROGHIST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

### 1 Accounting policies (Continued)

#### 1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	3,278	2,870
Membership fees	24,338	18,582
	<u>          </u>	<u>          </u>

### 4 Charitable activities

	Charitable Activities	Charitable Activities
	2022	2021
	£	£
Sales within charitable activities	-	500
Services provided under contract	9,782	10,000
	<u>          </u>	<u>          </u>
	<u>9,782</u>	<u>10,500</u>
	<u>          </u>	<u>          </u>
<b>Analysis by fund</b>		
Unrestricted funds	-	500
Restricted funds	9,782	10,000
	<u>          </u>	<u>          </u>

# PROGHIST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

### 5 Charitable activities

	Charitable Expenditure on activities	
	2022	2021
	£	£
Staff costs	20,801	3,772
Copy editing costs	1,817	607
Consultancy costs	4,500	1,600
Subscriptions	474	128
Insurance	236	68
Computer expenses	-	244
Other costs	133	253
	<u>27,961</u>	<u>6,672</u>
Share of support costs (see note 6)	30	15
Share of governance costs (see note 6)	1,841	2,437
	<u>29,832</u>	<u>9,124</u>
<b>Analysis by fund</b>		
Unrestricted funds	20,076	8,287
Restricted funds	9,756	837
	<u>29,832</u>	<u>9,124</u>

### 6 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Bank fees	30	-	30	15	-	15
Accountancy	-	1,620	1,620	-	1,620	1,620
Payroll costs	-	221	221	-	157	157
Accountancy other services	-	-	-	-	660	660
	<u>30</u>	<u>1,841</u>	<u>1,871</u>	<u>15</u>	<u>2,437</u>	<u>2,452</u>
Analysed between Charitable activities	<u>30</u>	<u>1,841</u>	<u>1,871</u>	<u>15</u>	<u>2,437</u>	<u>2,452</u>

Governance costs includes payments to the accountants of £1,350 + vat (2021: £1,350 + vat).

# PROGHIST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

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### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 8 Employees

The average monthly number of employees during the year was:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
	2	1
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	19,924	3,729
Other pension costs	227	43
	<u>          </u>	<u>          </u>
	<u>20,801</u>	<u>3,772</u>

There were no employees whose annual remuneration was more than £60,000.

### 9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 10 Debtors

	<b>2022</b>	<b>2021</b>
<b>Amounts falling due within one year:</b>	<b>£</b>	<b>£</b>
Prepayments and accrued income	-	283
	<u>          </u>	<u>          </u>

### 11 Creditors: amounts falling due within one year

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	446	321
Other creditors	76	37
Accruals and deferred income	1,672	1,620
	<u>          </u>	<u>          </u>
	<u>2,194</u>	<u>1,978</u>

# PROGHIST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

### 12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended	Balance at 1 October 2021	Incoming resources	Resources expended	Balance at 30 September 2022
	£	£	£	£	£	£
Jisc / The National Archives	10,000	(837)	9,163	9,782	(9,756)	9,189

### 13 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021
	£	£	£	£	£
Fund balances at 30 September 2022 are represented by:					
Current assets/(liabilities)	22,965	9,189	32,154	15,425	24,588
	<u>22,965</u>	<u>9,189</u>	<u>32,154</u>	<u>15,425</u>	<u>24,588</u>

### 14 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

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## Signed By

**Signer:** James Baker (programminghistorian@gmail.com)

**Identity Check:** Email Authentication

**Signature Type:** Mouse or hand drawn

**Time Zone:** UTC+01:00, Europe/London (British Summer Time)

## Event Log

**May 24, 2023, 4:57:15 PM** - Email notification sent to James Baker (programminghistorian@gmail.com).

**May 24, 2023, 4:57:16 PM** - Email notification delivered to James Baker (programminghistorian@gmail.com).

**May 24, 2023, 5:01:07 PM** - James Baker (programminghistorian@gmail.com) opened the email notification (estimated).

**May 24, 2023, 5:35:57 PM** - James Baker (programminghistorian@gmail.com) electronically signed or completed the document, from 152.78.89.36.

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## Signed By

**Signer:** West & Berry Limited (michelle@westandberry.co.uk)

**Identity Check:** Email Authentication

**Signature Type:** Typed

**Time Zone:** UTC+01:00, Europe/London (British Summer Time)

## Event Log

**May 25, 2023, 10:05:04 AM** - Email notification sent to West & Berry Limited (michelle@westandberry.co.uk).

**May 25, 2023, 10:05:07 AM** - Email notification delivered to West & Berry Limited (michelle@westandberry.co.uk).

**May 25, 2023, 10:28:27 AM** - West & Berry Limited (michelle@westandberry.co.uk) electronically signed or completed the document, from 212.36.33.142.

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