

# THE HAMPSHIRE GENEALOGICAL SOCIETY

England & Wales · Charity number 284744

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1982-05-17

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

## Contact

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**Address** Hampshire Record Office  
Sussex Street  
Winchester  
SO23 8TH

**Phone** 07769 405195

**Email** [vicechairman@hgs-online.org.uk](mailto:vicechairman@hgs-online.org.uk)

**Website** [www.hgs-familyhistory.com](http://www.hgs-familyhistory.com)

## Activities

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**Objects:** THE AIMS AND OBJECTIVES OF THE SOCIETY SHALL BE TO ADVANCE THE STUDY OF FAMILY HISTORY RESEARCH. IN FURTHERANCE OF THIS THE SOCIETY MAY: (A) COLLECT, PUBLISH, CO-ORDINATE AND MAKE ACCESSIBLE IN THE INTERESTS OF FAMILY HISTORY ANY DOCUMENTS OR RECORDS PARTICULARLY RELATING TO THE COUNTY OF HAMPSHIRE. (B) PROMOTE THE PRESERVATION AND PRESENTATION OF SUCH DOCUMENTS AND RECORDS. (C) HOLD LECTURES, OUTINGS, MEETINGS AND DISCUSSIONS, GIVE ADVICE AND GUIDANCE AND ISSUE PUBLICATIONS.

**Activities:** Promote the study of family history and provide information and education services to facilitate this study.

## Classification

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

## Geography

- Hampshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£39,249	£47,738	-	-
2023-12-31	£42,773	£47,951	-	-
2022-12-31	£77,348	£36,889	-	-
2021-12-31	£46,245	£50,300	-	-
2020-12-31	£47,939	£40,864	-	-

## Trustees

Name	Role	Appointed
ANGELA HELEN WINTERIDGE		2012-10-08
ANN-MARIE SHEARER		2012-10-08
Forbes Alexander Johnston		2025-06-17
Gustavo Mariath Zeidan		2026-05-19
Jane Diana Elizabeth Painter		2023-06-17
KEITH WILLIAM TURNER		2013-07-18
Owen Michael Rowe		2025-06-17
Rev James Mark Pitkin		2026-05-19
Stephen James Earle		2026-05-19
Susan May Stannard		2023-06-17
Terence Arthur Gilmour		2023-06-17

**THE HAMPSHIRE GENEALOGICAL SOCIETY**

England & Wales - Charity number 284744

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# Accounts

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REGISTERED CHARITY NUMBER: 284744

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024  
FOR  
HAMPSHIRE GENEALOGICAL SOCIETY**

**HAMPSHIRE GENEALOGICAL SOCIETY**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 5
<b>Independent Examiner's Report</b>	6
<b>Statement of Financial Activities</b>	7
<b>Balance Sheet</b>	8
<b>Notes to the Financial Statements</b>	9 to 15

**HAMPSHIRE GENEALOGICAL SOCIETY**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

The Trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives, activities and achievements**

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

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

### **The main activities and achievements during the year were:**

- (a) Maintaining Group Meetings and Governance Meetings throughout the year using a mix of in-person and Zoom meetings;
- (b) Staffing a Help Desk at Hampshire Archives (HA), to provide assistance to visitors researching family history;
- (c) Maintaining the successful Partnership with HA management through bi-monthly meetings to monitor the Partnership;
- (d) Providing eight Group meetings, usually monthly, in locations throughout Hampshire. The National and International Groups continue to meet regularly via Zoom;
- (e) Providing family history support to members of the public in several local libraries;
- (f) Liaising with local history groups and other organisations on projects of mutual interest;
- (g) Publishing a quarterly journal 'The Hampshire Family Historian';
- (h) Running a successful website for the Society at [www.hgs-familyhistory.com](http://www.hgs-familyhistory.com) ;
- (i) Holding the Society's Annual General Meeting via Zoom in June;
- (j) Holding a successful two-day event to mark the Society's Golden Jubilee at Victoria Halls, Hartley Wintney in July which was open to both members and non-members;
- (k) Also, in acknowledgement of our 50th year, running a successful series of online tutorial sessions;
- (l) Marking the long-term continuing support and loyalty of a handful of the Society's founding members with a special presentation event;
- (m) Attending family history shows that have attracted new members along with additional revenue to the Society through membership and product sales. Additionally, these events provided the opportunity to meet our members and network with other societies;
- (n) Participating in virtual family history shows to promote the Society;
- (o) Participating in meetings and seminars with the Family History Federation;
- (p) Continuing to produce Baptism, Marriage and Burial CDs, also Memorial Inscription CDs, for resale;
- (q) Continuing to publish our Village Booklet series which are produced either as hard copies or as PDF via email;

**HAMPSHIRE GENEALOGICAL SOCIETY**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

- (r) Maintaining our online sales of CDs and also membership via PayPal and Stripe;
- (s) Continuing to sell HGS stock through Parish Chest and Genfair;
- (t) Responding to requests submitted via the website, via email, or in person from both members and non-members either looking for research assistance or making general enquiries;
- (u) Updating datasets and indexes available in the Members' Area of the website;
- (v) Providing publicity for the Society via social media (Facebook and X) along with broadcasts on local radio;
- (w) Recruiting a Projects Manager to oversee and monitor HGS's projects;
- (x) Separating the roles of Office Manager and Sales Manager;
- (y) Continuing to review, update and create Governance Policies and Risk Assessment documents as required;
- (z) Re-establishing a Strategy Group, consisting of the Society's four Officers (Chairman, Vice Chairman, Secretary and Treasurer);
- (aa) Establishing working groups to review our pricing structure, membership subscription rates and the website;
- (bb) With our publisher announcing his forthcoming retirement and the closure of his publishing company, we are identifying and evaluating a replacement provider;
- (cc) HGS has begun working in partnership with Hampshire Archives to deliver an online presentation with the Society of Genealogists during 2025 to promote Hampshire from a family history and archives perspective;
- (dd) The Society has formed an alliance, and is working, with the Hampshire Swing Riots Project, an initiative for HGS members to participate in the identification and research of Hampshire people who were involved with the riots in 1830.

**FINANCIAL REVIEW**

The Society's income is derived from three main sources: membership subscriptions, sales of books & CDs and royalties. Income through membership subscriptions totalled £25,999 (2023: £26,293). There were 1,735 members in the year ended 31 December 2024 (2023: 1,759). Income from sales of books & CDs totalled £3,380 (2023: £5,136). Income from royalties totalled £5,943 (2023: £8,516).

Overall, the charity produced a loss of £8,489 (2023: loss £5,178) on income from all sources of £39,249 (2023: £42,773).

**Reserves policy**

The Society aims to maintain reserves equivalent to twelve months core revenue costs. This reserve would enable the Society to cover its commitments and continue until either alternative funding could be found or liabilities settled upon cessation. The current revenue costs amount to approximately £48,000 and as at 31 December 2024 there were available funds of £105,062.

**PLANS FOR THE FUTURE**

In 2025, again hold the Society's Annual General Meeting via Zoom in June.

Hold a Conference Day in September 2025.

Following the success of last year's online lecture series, schedule a further four presentations for 2025 to be held on Zoom and open to all members.

Continue to develop Succession Planning to minimise the risk of unfilled vacancies.

**HAMPSHIRE GENEALOGICAL SOCIETY**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

Having transcribed various datasets over the years, continue to gradually upload these to the Society's website for the use of our members.

Investigate an enhanced search facility to improve the user experience and allow for more targeted and efficient searches of the data held on the website.

Establish a social media account with BlueSky.

Again, make efforts to build a relationship with local u3as who have their own family history sections.

Re-establish Development Forum meetings.

Increase our membership subscription rates, primarily to take into account the increased costs of publishing, printing and posting our quarterly journal. The last increase was in 2012.

Maintain the ongoing review of the Society's website. The different aspects of the site will be assessed by the appropriate parties to identify improvements to processes, functionality and the user experience.

Review our product range to ensure prices are competitive. We shall consider the possibility of expanding our offerings to include second-hand books and niche products.

Explore how to monetise the Society's existing datasets, specifically the Monumental Inscriptions (MIs) which is a collection unique to the Society.

Identify projects where we transcribe niche datasets with a view to offering the resulting output for sale.

Create workflow procedures for the journal production process.

Update the current financial software to an online accounting package.

Determine and document financial guidelines and processes.

Determine and document guidelines and processes for stock, assets and invoicing control.

Develop a handbook for existing and prospective Trustees.

Produce a schedule of all governance documents, showing dates they were incorporated and their review dates, for distribution to all Trustees.

Investigate methods for mass-mailing to the Society's members.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

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

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

**HAMPSHIRE GENEALOGICAL SOCIETY**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**Structure and management**

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

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

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

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

In addition, there will be meetings of the Development Forum with the aim that decisions from Executive Committee meetings and post-holders' progress reports are formally fed back and for the Forum members to discuss and raise issues for consideration at the next Executive Committee meeting.

**Risk management**

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

**Changes to the Society**

Ann-Marie Shearer stood down from her role as Treasurer but has remained on the Committee as a Trustee. The Treasurer's role is temporarily covered by Trustee, Phil Brown. A volunteer bookkeeper (a non HGS member) was recruited in September.

Steve Cull (Projects Manager) was co-opted as a Trustee.

Trustee, Sue Stannard, previously held both the role of Office Manager and Sales Manager. The Sales Manager and Stock Controller role has been taken over by Forbes Johnston.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
284744

**Principal address**  
Hampshire Genealogical Society  
Hampshire Record Office  
Sussex Street  
Winchester  
Hampshire  
SO23 8TH

**HAMPSHIRE GENEALOGICAL SOCIETY**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**Trustees**

John Bowman (resigned 18 June 2024)  
Margaret Bowman (resigned 18 June 2024)  
Phil Brown  
Terry Gilmour  
Kay Lovell  
Jane Painter  
Fiona Ranger  
Ann-Marie Shearer  
Tony Sinclair  
Sue Stannard  
Keith Turner  
Angela Winteridge

**Independent Examiner**

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

**Bankers**

HSBC plc  
71 West Street  
Fareham  
Hampshire  
PO16 0AN

Santander UK plc  
Bridle Road  
Bootle  
Merseyside  
L30 4GB

United Trust Bank  
1 Ropemaker St  
London  
EC2Y 9AW

Approved by order of the board of Trustees on 28<sup>th</sup> May 2025 and signed on its behalf by:

Kay E Lovell

Kay E Lovell – Trustee

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

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

I report to the charity trustees on my examination of the accounts of Hampshire Genealogical Society (the Trust) for the year ended 31 December 2024.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*P J Underwood*

Paul Underwood

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

Date: 13 June 2025

**HAMPSHIRE GENEALOGICAL SOCIETY**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	26,839	27,571
Other trading activities	3	9,323	13,754
Investment income	4	<u>3,087</u>	<u>1,448</u>
<b>Total</b>		<u>39,249</u>	<u>42,773</u>
 <b>EXPENDITURE ON</b>			
Raising funds		3,254	5,122
<b>Charitable activities</b>	5		
Genealogical activities		<u>44,484</u>	<u>42,829</u>
<b>Total</b>		<u>47,738</u>	<u>47,951</u>
 <b>NET INCOME/(EXPENDITURE)</b>		 (8,489)	 (5,178)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>113,551</u>	<u>118,729</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 <u>105,062</u>	 <u>113,551</u>

The notes form part of these financial statements

**HAMPSHIRE GENEALOGICAL SOCIETY**

**BALANCE SHEET  
31 DECEMBER 2024**

	Notes	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	12	568	1,137
<b>CURRENT ASSETS</b>			
Stocks	13	4,636	4,987
Debtors	14	6,284	3,922
Cash at bank and in hand		<u>99,456</u>	<u>107,366</u>
		110,376	116,275
<b>CREDITORS</b>			
Amounts falling due within one year	15	(5,882)	(3,861)
		<u>104,494</u>	<u>112,414</u>
<b>NET CURRENT ASSETS</b>			
		<u>105,062</u>	<u>113,551</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>105,062</u>	<u>113,551</u>
<b>NET ASSETS</b>			
		<u>105,062</u>	<u>113,551</u>
<b>FUNDS</b>	16		
Unrestricted funds		<u>105,062</u>	<u>113,551</u>
<b>TOTAL FUNDS</b>		<u>105,062</u>	<u>113,551</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ~~13th June 2025~~ and were signed on its behalf by:

  
.....  
Jane Painter - Trustee

The notes form part of these financial statements

## HAMPSHIRE GENEALOGICAL SOCIETY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

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

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

##### **Income**

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

##### **Expenditure**

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

##### **Tangible fixed assets**

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

Computer Equipment	-25% on cost
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Individual fixed assets costing £250 or more are capitalised at cost.

##### **Stocks**

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

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

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

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

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

## HAMPSHIRE GENEALOGICAL SOCIETY

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

#### 1. ACCOUNTING POLICIES - continued

##### Financial instruments

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

##### Trade and other debtors

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

##### Cash and cash equivalents

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

##### Trade and other creditors

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

#### 2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	840	741
Subscriptions - membership	25,999	26,293
Subscriptions - data	-	537
	<u>26,839</u>	<u>27,571</u>

#### 3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Publication/CDs/fiche	3,380	5,136
Research services	-	102
Royalties	<u>5,943</u>	<u>8,516</u>
	<u>9,323</u>	<u>13,754</u>

**HAMPSHIRE GENEALOGICAL SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**4. INVESTMENT INCOME**

	2024	2023
	£	£
Deposit account interest	<u>3,087</u>	<u>1,448</u>

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

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Genealogical activities	<u>18,809</u>	<u>25,675</u>	<u>44,484</u>

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2024	2023
	£	£
Journal	13,089	12,327
Group expenses	<u>5,720</u>	<u>6,873</u>
	<u>18,809</u>	<u>19,200</u>

**7. SUPPORT COSTS**

	Management	Finance	Governance costs	Totals
	£	£	£	£
Genealogical activities	<u>16,340</u>	<u>894</u>	<u>8,441</u>	<u>25,675</u>

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

**Management**

	2024 Genealogical activities	2023 Total activities
	£	£
Administration costs	644	1,328
Office costs	12,579	15,047
Insurance	450	360
Website costs	2,098	1,794
Depreciation of tangible assets	<u>569</u>	<u>569</u>
	<u>16,340</u>	<u>19,098</u>

**HAMPSHIRE GENEALOGICAL SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**7. SUPPORT COSTS - continued**  
**Finance**

	2024 Genealogical activities £	2023 Total activities £
Bank charges	168	181
Card payment charges	<u>726</u>	<u>646</u>
	<u>894</u>	<u>827</u>

**Governance costs**

	2024 Genealogical activities £	2023 Total activities £
Independent examiners fee	1,434	1,186
Trustees and committees	332	1,612
Affiliations and conferences	6,418	809
Trustee travel	<u>257</u>	<u>97</u>
	<u>8,441</u>	<u>3,704</u>

**8. OTHER**

	2024 £	2023 £
Support costs	<u>25,675</u>	<u>23,629</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**Trustees' expenses**

During the year three of the trustees' (2023: one) were reimbursed expenses amounting to £257 (2023: £97) incurred during the course of their activities as Trustees.

**10. STAFF COSTS**

The charity had no employees during the year (2023: Nil).

**HAMPSHIRE GENEALOGICAL SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

<b>11.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES</b>	Unrestricted fund £
	<b>INCOME AND ENDOWMENTS FROM</b>	
	Donations and legacies	27,571
	Other trading activities	13,754
	Investment income	<u>1,448</u>
	<b>Total</b>	<u>42,773</u>
	<b>EXPENDITURE ON</b>	
	Raising funds	5,122
	<b>Charitable activities</b>	
	Genealogical activities	<u>42,829</u>
	<b>Total</b>	<u>47,951</u>
	<b>NET INCOME/(EXPENDITURE)</b>	(5,178)
	<b>RECONCILIATION OF FUNDS</b>	
	Total funds brought forward	118,729
	<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>113,551</u>
<b>12.</b>	<b>TANGIBLE FIXED ASSETS</b>	Computer equipment £
	<b>COST</b>	
	At 1 January 2024 and 31 December 2024	<u>2,895</u>
	<b>DEPRECIATION</b>	
	At 1 January 2024	1,758
	Charge for year	<u>569</u>
	At 31 December 2024	<u>2,327</u>
	<b>NET BOOK VALUE</b>	
	At 31 December 2024	<u>568</u>
	At 31 December 2023	<u>1,137</u>

HAMPSHIRE GENEALOGICAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024

<b>13. STOCKS</b>		2024	2023
		£	£
Stocks		<u>4,636</u>	<u>4,987</u>
<b>14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2024	2023
		£	£
Trade debtors		2,671	49
Prepayments		<u>3,613</u>	<u>3,873</u>
		<u>6,284</u>	<u>3,922</u>
<b>15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2024	2023
		£	£
Trade creditors		4,426	2,681
Other creditors		<u>1,456</u>	<u>1,180</u>
		<u>5,882</u>	<u>3,861</u>
<b>16. MOVEMENT IN FUNDS</b>			
		Net	
	At 1.1.24	movement	At
	£	in funds	31.12.24
		£	£
<b>Unrestricted funds</b>			
General fund	113,551	(8,489)	105,062
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>113,551</u>	<u>(8,489)</u>	<u>105,062</u>

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

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

**HAMPSHIRE GENEALOGICAL SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**16. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

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

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

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

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2024.

**THE HAMPSHIRE GENEALOGICAL SOCIETY**

England & Wales - Charity number 284744

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# Accounts

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

**HAMPSHIRE GENEALOGICAL SOCIETY**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 4
<b>Independent Examiner's Report</b>	5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
<b>Notes to the Financial Statements</b>	8 to 14

# HAMPSHIRE GENEALOGICAL SOCIETY

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

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

### OBJECTIVES AND ACTIVITIES

#### Objectives, activities and achievements

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

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

#### The main activities and achievements during the year were:

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

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

**FINANCIAL REVIEW**

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

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

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

**Reserves policy**

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

**PLANS FOR THE FUTURE**

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

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

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

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

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

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

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

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

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

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

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Structure and management**

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

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

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

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

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

**Risk management**

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

**Changes to the Society**

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

Terence Gilmour and Susan Stannard were elected as Trustees.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

284744

**Principal address**

Hampshire Record Office  
Sussex Street  
Winchester  
Hampshire  
SO23 8TH

HAMPSHIRE GENEALOGICAL SOCIETY

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023

**Trustees**

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

**Independent Examiner**

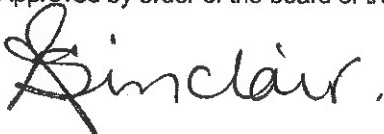
Paul Underwood  
Morris Crocker  
Chartered Accountants  
Station House  
North Street  
Havant  
Hampshire  
PO9 1QU

**Bankers**

HSBC plc  
71 West Street  
Fareham  
Hampshire  
PO16 0AN

Santander UK plc  
Bridle Road  
Bootle  
Merseyside  
L30 4GB

Approved by order of the board of trustees on .....<sup>May 22<sup>nd</sup> 2024</sup> and signed on its behalf by:



.....  
Tony Sinclair - Trustee

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

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

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

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Paul Underwood

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

22 May 2024

**HAMPSHIRE GENEALOGICAL SOCIETY**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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

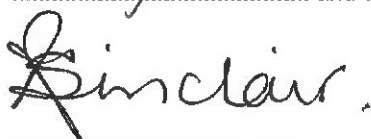
The notes form part of these financial statements

HAMPSHIRE GENEALOGICAL SOCIETY

BALANCE SHEET  
31 DECEMBER 2023

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

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



.....  
Tony Sinclair - Trustee

The notes form part of these financial statements

# HAMPSHIRE GENEALOGICAL SOCIETY

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

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

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

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

#### **Income**

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

#### **Expenditure**

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

#### **Tangible fixed assets**

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

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

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

#### **Stocks**

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

#### **Taxation**

The charity is exempt from tax on its charitable activities.

#### **Fund accounting**

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

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

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

HAMPSHIRE GENEALOGICAL SOCIETY

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

1. ACCOUNTING POLICIES - continued

**Financial instruments**

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

**Trade and other debtors**

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

**Cash and cash equivalents**

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

**Trade and other creditors**

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

2. DONATIONS AND LEGACIES

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

3. OTHER TRADING ACTIVITIES

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

4. INVESTMENT INCOME

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

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

HAMPSHIRE GENEALOGICAL SOCIETY

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

5. CHARITABLE ACTIVITIES COSTS

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

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

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

7. SUPPORT COSTS

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

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

**Management**

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

**Finance**

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

HAMPSHIRE GENEALOGICAL SOCIETY

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

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

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

8. **TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

9. **STAFF COSTS**

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

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

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

HAMPSHIRE GENEALOGICAL SOCIETY

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

11. TANGIBLE FIXED ASSETS

Computer  
equipment  
£

**COST**

At 1 January 2023

2,556

Additions

339

At 31 December 2023

2,895

**DEPRECIATION**

At 1 January 2023

1,190

Charge for year

568

At 31 December 2023

1,758

**NET BOOK VALUE**

At 31 December 2023

1,137

At 31 December 2022

1,366

12. STOCKS

2023

2022

£

£

Stocks

4,987

4,095

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2023

2022

£

£

Trade debtors

49

49

Other debtors

-

35,714

Prepayments

3,873

2,424

3,922

38,187

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2023

2022

£

£

Trade creditors

2,681

1,554

Other creditors

1,180

1,204

3,861

2,758

HAMPSHIRE GENEALOGICAL SOCIETY

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

15. MOVEMENT IN FUNDS

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

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

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

Comparatives for movement in funds

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

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

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

**HAMPSHIRE GENEALOGICAL SOCIETY**

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

**16. RELATED PARTY DISCLOSURES**

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

**THE HAMPSHIRE GENEALOGICAL SOCIETY**

England & Wales - Charity number 284744

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# Accounts

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

**HAMPSHIRE GENEALOGICAL SOCIETY**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 5
<b>Independent Examiner's Report</b>	6
<b>Statement of Financial Activities</b>	7
<b>Balance Sheet</b>	8
<b>Notes to the Financial Statements</b>	9 to 15

## HAMPSHIRE GENEALOGICAL SOCIETY

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### OBJECTIVES AND ACTIVITIES

##### Objectives, activities and achievements

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

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

The main activities and achievements during the year were:

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

## HAMPSHIRE GENEALOGICAL SOCIETY

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

#### OBJECTIVES AND ACTIVITIES

##### Public benefit

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

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

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

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

## HAMPSHIRE GENEALOGICAL SOCIETY

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

#### FINANCIAL REVIEW

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

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

#### Reserves policy

The Society aims to maintain reserves equivalent to twelve months core revenue costs. This reserve would enable the Society to cover its commitments and continue until either alternative funding could be found or liabilities settled upon cessation. The current revenue costs amount to approximately £37,000. Total funds as at 31 December 2022 were £118,729.

#### PLANS FOR THE FUTURE

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

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

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

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

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

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

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

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

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

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

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

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

Election of Trustees takes place annually at the AGM by the members of the Society. Names are proposed and seconded before the election. No other person or body is entitled to appoint a Trustee.

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Structure and management**

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

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

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

**Risk management**

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

**Changes to the Society**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
284744

**Principal address**

Hampshire Record Office  
Sussex Street  
Winchester  
Hampshire  
SO23 8TH

**Trustees**

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

**Independent Examiner**

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

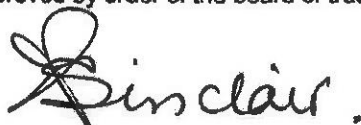
HAMPSHIRE GENEALOGICAL SOCIETY  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers  
HSBC plc  
71 West Street  
Fareham  
Hampshire  
PO16 0AN

Santander UK plc  
Bridle Road  
Bootle  
Merseyside  
L30 4GB

Approved by order of the board of trustees on 31.5.23 and signed on its behalf by:



.....  
Tony Sinclair - Trustee

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

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

I report to the charity trustees on my examination of the accounts of Hampshire Genealogical Society (the Trust) for the year ended 31 December 2022.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Paul Underwood

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

Date: 7 June 2023

HAMPSHIRE GENEALOGICAL SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022

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

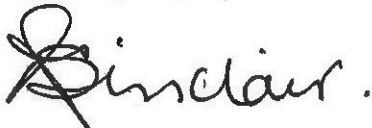
The notes form part of these financial statements

HAMPSHIRE GENEALOGICAL SOCIETY

BALANCE SHEET  
31 DECEMBER 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 31.5.23 and were signed on its behalf by:



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

## HAMPSHIRE GENEALOGICAL SOCIETY

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

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

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

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

##### **Income**

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

##### **Expenditure**

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

##### **Tangible fixed assets**

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

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

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

##### **Stocks**

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

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

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

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

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

##### **Financial instruments**

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

HAMPSHIRE GENEALOGICAL SOCIETY

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

1. ACCOUNTING POLICIES - continued

**Financial instruments**

**Trade and other debtors**

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

**Cash and cash equivalents**

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

**Trade and other creditors**

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

2. DONATIONS AND LEGACIES

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

3. OTHER TRADING ACTIVITIES

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

4. INVESTMENT INCOME

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

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

HAMPSHIRE GENEALOGICAL SOCIETY

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

5. CHARITABLE ACTIVITIES COSTS

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

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

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

7. SUPPORT COSTS

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

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

**Management**

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

**Finance**

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

HAMPSHIRE GENEALOGICAL SOCIETY

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

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

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

8. **OTHER**

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

9. **TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

10. **STAFF COSTS**

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

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

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

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

HAMPSHIRE GENEALOGICAL SOCIETY

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

<b>11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>			Unrestricted fund £
			(4,055)
<b>NET INCOME/(EXPENDITURE)</b>			
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward			82,325
<b>TOTAL FUNDS CARRIED FORWARD</b>			<u>78,270</u>
<b>12. TANGIBLE FIXED ASSETS</b>			Computer equipment £
<b>COST</b>			
At 1 January 2022			1,758
Additions			798
At 31 December 2022			<u>2,556</u>
<b>DEPRECIATION</b>			
At 1 January 2022			739
Charge for year			451
At 31 December 2022			<u>1,190</u>
<b>NET BOOK VALUE</b>			
At 31 December 2022			<u>1,366</u>
At 31 December 2021			<u>1,019</u>
<b>13. STOCKS</b>			
	2022	2021	
	£	£	
Stocks	4,095	3,973	
	<u>4,095</u>	<u>3,973</u>	
<b>14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
	2022	2021	
	£	£	
Trade debtors	49	49	
Other debtors	35,714	-	
Prepayments	2,424	2,869	
	<u>38,187</u>	<u>2,918</u>	

HAMPSHIRE GENEALOGICAL SOCIETY

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

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

16. MOVEMENT IN FUNDS

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

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

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

Comparatives for movement in funds

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

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

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

**HAMPSHIRE GENEALOGICAL SOCIETY**

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

**17. RELATED PARTY DISCLOSURES**

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

**THE HAMPSHIRE GENEALOGICAL SOCIETY**

England & Wales - Charity number 284744

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# Accounts

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REGISTERED CHARITY NUMBER: 284744

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021  
FOR  
HAMPSHIRE GENEALOGICAL SOCIETY**

**HAMPSHIRE GENEALOGICAL SOCIETY**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 4
<b>Independent Examiner's Report</b>	5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
<b>Notes to the Financial Statements</b>	8 to 14

**HAMPSHIRE GENEALOGICAL SOCIETY**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives, activities and achievements**

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

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

The main activities and achievements during the year were:

- I) Group meetings and governance meetings have been maintained during the pandemic utilising Zoom.
- II) Formal liaison and consultation with the Hampshire Record Office, Winchester Discovery Centre and Portsmouth History Centre to evaluate suitability for a new HGS Research Centre and Office.
- III) The relocation of the HGS office and Research Centre in August 2021 from Cosham to the Hampshire Record Office in Winchester following the expiration of the lease.
- IV) Developed Partnership with the HRO and holding monthly meeting to monitor the Partnership.
- V) 13 area group monthly meetings in locations throughout Hampshire, many using Zoom.
- VI) An International Group was formed in February 2021.
- VII) A National Group was implemented in January 2022.
- VIII) Publication of a quarterly journal 'The Hampshire Family Historian'.
- IX) Running a successful website for the Society at [www.hgs-familyhistory.com](http://www.hgs-familyhistory.com).
- X) Successful 2021 AGM held utilising Zoom due to pandemic restrictions.
- XI) Participation in 'virtual' Family History fairs that has generated revenue and new members.
- XII) Participation in meetings with the Family History Federation.
- XIII) Baptism, marriage and burial CDs, also Memorial Inscription CDs produced for resale.
- XIV) 114th edition in the Village Booklet series produced either as hard copies or as PDF via email.
- XV) Increase of online sales of CDs and also membership via PayPal and Stripe.
- XVI) HGS stock now being sold through Parish Chest.
- XVII) Continuing requests via the website and Facebook to the Research Centre by non-members and members for help with research and general enquiries.
- XVIII) Additional datasets such as 'Britons Dying Overseas' being made available in the Members' Area on Website.
- XIX) Memorial Inscriptions throughout the county are being updated with a master index.
- XX) The Media sub-committee continues to meet.
- XXI) The Facebook presence continues to provide publicity for the Society along with media broadcasts on local radio.
- XXII) 12 Trustees voted in at 2021 AGM.
- XXIII) 5 new laptops were purchased for the Treasurer, Membership Secretary, Research Manager and the Research Desk.

**HAMPSHIRE GENEALOGICAL SOCIETY**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**OBJECTIVES AND ACTIVITIES**

**Public benefit**

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

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

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

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

**FINANCIAL REVIEW**

The Society's income is derived from three main sources: membership subscriptions, sales of books & CDs and royalties. Income through membership subscriptions totalled £28,123 (2020: £27,837). There were 1,856 members in the year ended 31 December 2021 (2020: 1,854). Income from sales of books & CDs totalled £7,137 (2020: £8,729). Income from royalties totalled £6,297 (2020: £8,427). Costs incurred in the move from Cosham to Winchester, following the cessation of the lease in Cosham, were £13,518 (2020: nil).

Overall the charity produced a loss of £4,055 (2020: surplus £7,075) on income from all sources of £46,246 (2020: £47,939).

**Reserves policy**

The Society aims to maintain reserves equivalent to twelve months core revenue costs. This reserve would enable the Society to cover its commitments and continue until either alternative funding could be found or liabilities settled upon cessation. The current revenue costs amount to approximately £36,500 and as at 31 December 2021 there were available funds of £78,270.

**PLANS FOR THE FUTURE**

We will continue to merge our AGM with a Conference Day in 2022 at the Macdonald Botley Park Hotel, Winchester Road, Boorley Green, Southampton following two years of being held by Zoom.

We require a Projects Co-ordinator who can motivate and organise the membership into getting involved with interesting projects which could benefit the membership as a whole as well as anyone interested in Family History.

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

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

We shall be holding a display in the HRO Foyer in January and February 2023.

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

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

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

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

## HAMPSHIRE GENEALOGICAL SOCIETY

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

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

Election of Trustees takes place annually at the AGM by the members of the Society. Names are proposed and seconded before the election. No other person or body is entitled to appoint a Trustee.

##### **Structure and management**

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

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

Within the Society there are twelve local groups spread across the county which meet on a monthly basis to provide information, education and assistance to members. An International Group established in February 2021, has now been complemented with the National Group which started in January 2022. Group organisers attend a Development Forum meeting three times a year together with other post holders within the society. This enables trustee decisions from executive meetings to be formally fed back and for the Forum members to discuss and raise issues for consideration at the next Executive Committee meeting.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

##### **Changes to the society**

Stuart Attrill resigned as Trustee June 2021

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

284744

##### **Principal address**

Hampshire Record Office  
Sussex Street  
Winchester  
Hampshire  
SO23 8TH

##### **Trustees**

Paul Pinhorne  
Christine Pavey  
Ann-Marie Shearer  
Angela Winteridge  
Keith Turner  
Gwen Newland  
Margaret Bowman  
Kay Lovell  
John Bowman  
Elaine Boyes  
Stuart Attrill (resigned 30.6.2021)  
Philip Brown  
Fiona Ranger

HAMPSHIRE GENEALOGICAL SOCIETY

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

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

**Bankers**

HSBC plc  
71 West Street  
Fareham  
Hampshire  
PO16 0AN

Santander UK plc  
Bridle Road  
Bootle  
Merseyside  
L30 4GB

Approved by order of the board of trustees on .....11/6/2022..... and signed on its behalf by:



.....  
Paul Pinhome - Trustee

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

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

I report to the charity trustees on my examination of the accounts of Hampshire Genealogical Society (the Trust) for the year ended 31 December 2021.

**Responsibilities and basis of report**

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

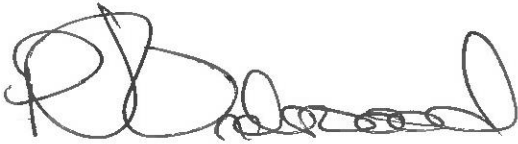
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



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

Date: 13 June 2022

HAMPSHIRE GENEALOGICAL SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	32,098	30,460
Other trading activities	3	13,524	17,421
Investment income	4	7	58
Other income		616	-
<b>Total</b>		<u>46,245</u>	<u>47,939</u>
<b>EXPENDITURE ON</b>			
Raising funds		1,920	1,751
<b>Charitable activities</b>	5		
Genealogical activities		34,862	39,113
Other	8	13,518	-
<b>Total</b>		<u>50,300</u>	<u>40,864</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(4,055)</u>	<u>7,075</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		82,325	75,250
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>78,270</u></u>	<u><u>82,325</u></u>

The notes form part of these financial statements

HAMPSHIRE GENEALOGICAL SOCIETY

BALANCE SHEET  
31 DECEMBER 2021

	Notes	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	12	1,019	58
<b>CURRENT ASSETS</b>			
Stocks	13	3,973	4,222
Debtors	14	2,918	6,883
Cash at bank and in hand		72,902	73,617
		<u>79,793</u>	<u>84,722</u>
<b>CREDITORS</b>			
Amounts falling due within one year	15	(2,542)	(2,455)
<b>NET CURRENT ASSETS</b>		<u>77,251</u>	<u>82,267</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>78,270</u>	<u>82,325</u>
<b>NET ASSETS</b>		<u>78,270</u>	<u>82,325</u>
<b>FUNDS</b>	16		
Unrestricted funds		<u>78,270</u>	<u>82,325</u>
<b>TOTAL FUNDS</b>		<u>78,270</u>	<u>82,325</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11/6/2022 and were signed on its behalf by:



Paul Pinhome - Trustee

## HAMPSHIRE GENEALOGICAL SOCIETY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

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

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

##### **Income**

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

##### **Expenditure**

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

##### **Tangible fixed assets**

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

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

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

##### **Stocks**

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

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

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

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

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

HAMPSHIRE GENEALOGICAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES - continued

**Financial instruments**

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

**Trade and other debtors**

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

**Cash and cash equivalents**

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

**Trade and other creditors**

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

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	1,976	623
Subscriptions - membership	28,122	27,837
Subscriptions - data	2,000	2,000
	<u>32,098</u>	<u>30,460</u>

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Publication/CD's/fiche	7,137	8,729
Research services	90	265
Royalties	6,297	8,427
	<u>13,524</u>	<u>17,421</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>7</u>	<u>58</u>

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

HAMPSHIRE GENEALOGICAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Genealogical activities	<u>14,158</u>	<u>20,704</u>	<u>34,862</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021 £	2020 £
Journal	10,114	10,704
Group expenses	4,044	3,242
	<u>14,158</u>	<u>13,946</u>

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Genealogical activities	<u>18,071</u>	<u>703</u>	<u>1,930</u>	<u>20,704</u>

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

**Management**

	2021 Genealogical activities £	2020 Total activities £
Administration costs	1,545	1,078
Office costs	13,499	17,428
Insurance	1,469	1,529
Website costs	360	1,620
Legal fees	1,020	-
Depreciation of tangible assets	178	165
	<u>18,071</u>	<u>21,820</u>

**Finance**

	2021 Genealogical activities £	2020 Total activities £
Bank charges	50	50
Card payment charges	653	657
	<u>703</u>	<u>707</u>

HAMPSHIRE GENEALOGICAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

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

	2021 Genealogical activities £	2020 Total activities £
Independent examiners fee	1,024	1,098
Trustees and committees	-	682
AGM/Open Day	-	14
Affiliations and conferences	766	738
Trustee travel	140	108
	<u>1,930</u>	<u>2,640</u>

8. **OTHER**

	2021 £	2020 £
Relocation costs	<u>13,518</u>	<u>-</u>

9. **TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**Trustees' expenses**

A total of 2 trustees (2020: 3) were reimbursed expenses incurred in connection with the normal operating activities (postage, mileage, etc) of the charity during the year, which amounted to £140 (2020: £108).

10. **STAFF COSTS**

The charity had no employees during the year (2020: none).

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

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	30,460
Other trading activities	17,421
Investment income	58
<b>Total</b>	<u>47,939</u>
<b>EXPENDITURE ON</b>	
Raising funds	1,751
<b>Charitable activities</b>	
Genealogical activities	39,113
<b>Total</b>	<u>40,864</u>

HAMPSHIRE GENEALOGICAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted  
fund  
£

NET INCOME

7,075

RECONCILIATION OF FUNDS

Total funds brought forward

75,250

TOTAL FUNDS CARRIED FORWARD

82,325

12. TANGIBLE FIXED ASSETS

	Office equipment £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2021	2,493	1,132	5,515	9,140
Additions	-	-	1,137	1,137
Disposals	(2,493)	(1,132)	(4,894)	(8,519)
At 31 December 2021	-	-	1,758	1,758
<b>DEPRECIATION</b>				
At 1 January 2021	2,493	1,132	5,457	9,082
Charge for year	-	-	176	176
Eliminated on disposal	(2,493)	(1,132)	(4,894)	(8,519)
At 31 December 2021	-	-	739	739
<b>NET BOOK VALUE</b>				
At 31 December 2021	-	-	1,019	1,019
At 31 December 2020	-	-	58	58

13. STOCKS

	2021 £	2020 £
Stocks	3,973	4,222

HAMPSHIRE GENEALOGICAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	49	49
Prepayments	2,869	6,834
	<u>2,918</u>	<u>6,883</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	1,356	1,159
Other creditors	1,186	1,296
	<u>2,542</u>	<u>2,455</u>

16. MOVEMENT IN FUNDS

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

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

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

Comparatives for movement in funds

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	75,250	7,075	82,325
<b>TOTAL FUNDS</b>	<u>75,250</u>	<u>7,075</u>	<u>82,325</u>

HAMPSHIRE GENEALOGICAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	47,939	(40,864)	7,075
<b>TOTAL FUNDS</b>	<u>47,939</u>	<u>(40,864)</u>	<u>7,075</u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

**THE HAMPSHIRE GENEALOGICAL SOCIETY**

England & Wales - Charity number 284744

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# Accounts

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REGISTERED CHARITY NUMBER: 284744

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020  
FOR  
HAMPSHIRE GENEALOGICAL SOCIETY

HAMPSHIRE GENEALOGICAL SOCIETY

CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 5
<b>Independent Examiner's Report</b>	6
<b>Statement of Financial Activities</b>	7
<b>Balance Sheet</b>	8
<b>Notes to the Financial Statements</b>	9 to 15

## HAMPSHIRE GENEALOGICAL SOCIETY

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### OBJECTIVES AND ACTIVITIES

##### Objectives, activities and achievements

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

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

The main activities and achievements during the year were:

- I) Group meetings and governance meetings have been maintained during the pandemic utilising Zoom.
- II) Sub-committee set up to explore options for a new Research Centre and Office due to upcoming end of lease.
- III) Formal liaison and consultation with the Hampshire Record Office, Winchester Discovery Centre and Portsmouth History Centre to evaluate suitability for a HGS Research Centre and Office.
- IV) 13 area group monthly meetings in locations throughout Hampshire, many using Zoom.
- V) An International Group was formed in February 2021.
- VI) Publication of a quarterly journal 'The Hampshire Family Historian'.
- VII) Running a successful website for the Society at [www.hgs-familyhistory.com](http://www.hgs-familyhistory.com).
- VIII) Successful AGM held utilising Zoom due to pandemic restrictions.
- IX) Participation in 'virtual' Family History fairs that has generated revenue and new members.
- X) Participation in meetings with the Family History Federation.
- XI) Baptism, marriage and burial CDs, also Memorial Inscription CDs produced for resale.
- XII) 109th edition in the Village Booklet series produced either as hard copies or as PDF via email.
- XIII) Increase of online sales of CDs and also membership via PayPal and Stripe.
- XIV) HGS stock now being sold through Parish Chest.
- XV) Continuing to deal with requests, made via the website to the Research Centre by non-members and members, for help with research and general enquiries.
- XVI) Additional datasets such as 'Britons Dying Overseas' being made available in the Members' Area on Website.
- XVII) Memorial Inscriptions throughout the county are being updated with a master index.
- XVIII) The Media sub-committee continues to meet.
- XIX) The Facebook presence has been improved and continues to provide publicity for the Society along with media broadcasts on local radio.
- XX) Presentations given to U3A and Community Archive Forum.
- XXI) Full complement of trustees as new trustees voted in at 2020 AGM.

## HAMPSHIRE GENEALOGICAL SOCIETY

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

#### OBJECTIVES AND ACTIVITIES

##### Public benefit

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

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

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

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

##### Public benefit

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

## HAMPSHIRE GENEALOGICAL SOCIETY

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

#### FINANCIAL REVIEW

The Society's income is derived from three main sources: membership subscriptions, sales of books & CDs and royalties. Income through membership subscriptions totalled £27,837 (2019: £28,583). There were 1,854 members in the year ended 31 December 2020 (2019: 1,886). Income from sales of books & CDs totalled £8,729 (2019: £7,889). Income from royalties totalled £8,427 (2019: £8,086).

Overall the charity produced a surplus of £7,075 (2019: loss £14,026) on income from all sources of £47,939 (2019: £48,086).

#### Reserves policy

The Society aims to maintain reserves equivalent to twelve months' core revenue costs. This reserve would enable the Society to cover its commitments and continue until either alternative funding could be found or liabilities settled upon cessation. The current revenue costs amount to approximately £41,000 and as at 31 December 2020 there were available funds of £82,325.

#### Plans for the future

We will continue to merge our AGM with a Conference Day in 2022 at the **Macdonald Botley Park Hotel, Winchester Road, Boorley Green, Southampton** following two years of being held by Zoom.

We shall be developing our IT systems to enable remote access to our volunteers.

We require a Projects Co-ordinator who can motivate and organise the membership into getting involved with interesting projects which could benefit the membership as a whole as well as anyone interested in Family History.

We will be building a partnership with Hampshire County Council to develop the HGS Research Centre and Office within the Hampshire Record Office in Winchester, following the decision made in April 2021 by the Executive to relocate there.

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

We shall build a relationship with the Community Archives Forum as there is a synergy between family history and local history.

We shall build a relationship with the U3A as they have their own family history sections.

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

We shall investigate the forming of an Out of County Group.

We shall attempt to reinstate the Southampton Group following its closure in December 2019.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

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

Election of trustees takes place annually at the AGM by the members of the Society. Names are proposed and seconded before the election. No other person or body is entitled to appoint a trustee.

## HAMPSHIRE GENEALOGICAL SOCIETY

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Structure and management**

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

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

Within the Society there are thirteen local groups spread across the county which meet on a monthly basis to provide information, education and assistance to members. An International Group was started in February 2021. Group organisers attend a Development Forum meeting three times a year together with other post holders within the society. This enables trustee decisions from executive meetings to be formally fed back and for the Forum members to discuss and raise issues for consideration at the next Executive Committee meeting.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

##### **Changes to the society**

Stuart Attrill appointed trustee October 2020

Phil Brown appointed trustee October 2020

Fiona Ranger appointed trustee October 2020

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

284744

##### **Principal address**

52 Northern Road  
Cosham  
Portsmouth  
Hampshire  
PO6 3DP

##### **Trustees**

Paul Pinhorne

Christine Pavey

Ann-Marie Shearer

Angela Winteridge

Keith Turner

Gwen Newland

Margaret Bowman

Kay Lovell

John Bowman

Elaine Boyes

Stuart Attrill (appointed 10.10.2020)

Philip Brown (appointed 10.10.2020)

Fiona Ranger (appointed 10.10.2020)

HAMPSHIRE GENEALOGICAL SOCIETY

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020

REFERENCE AND ADMINISTRATIVE DETAILS

**Independent Examiner**

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

**Bankers**

HSBC plc  
71 West Street  
Fareham  
Hampshire  
PO16 0AN

Santander UK plc  
Bridle Road  
Bootle  
Merseyside  
L30 4GB

Approved by order of the board of trustees on ..... 26-5-21 ..... and signed on its behalf by:



.....  
Paul Pichome - Trustee

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

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

I report to the charity trustees on my examination of the accounts of Hampshire Genealogical Society (the Trust) for the year ended 31 December 2020.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



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

Date: 28 May 2021

HAMPSHIRE GENEALOGICAL SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	30,460	31,725
Other trading activities	3	17,421	16,220
Investment income	4	58	141
<b>Total</b>		<u>47,939</u>	<u>48,086</u>
<b>EXPENDITURE ON</b>			
Raising funds		1,859	7,608
<b>Charitable activities</b>	5		
Genealogical activities		39,005	54,504
<b>Total</b>		<u>40,864</u>	<u>62,112</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>7,075</u>	<u>(14,026)</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		75,250	89,276
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>82,325</u></u>	<u><u>75,250</u></u>

The notes form part of these financial statements

HAMPSHIRE GENEALOGICAL SOCIETY

BALANCE SHEET  
31 DECEMBER 2020

	Notes	2020 Total funds £	2019 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	11	58	223
<b>CURRENT ASSETS</b>			
Stocks	12	4,222	3,972
Debtors	13	6,883	7,969
Cash at bank and in hand		73,617	66,435
		<u>84,722</u>	<u>78,376</u>
<b>CREDITORS</b>			
Amounts falling due within one year	14	(2,455)	(3,349)
		<u>82,267</u>	<u>75,027</u>
<b>NET CURRENT ASSETS</b>			
		<u>82,267</u>	<u>75,027</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>82,325</u>	<u>75,250</u>
<b>NET ASSETS</b>		<u>82,325</u>	<u>75,250</u>
<b>FUNDS</b>	15		
Unrestricted funds		<u>82,325</u>	<u>75,250</u>
<b>TOTAL FUNDS</b>		<u>82,325</u>	<u>75,250</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26.5.21 and were signed on its behalf by:

  
Paul Pinhorne - Trustee

## HAMPSHIRE GENEALOGICAL SOCIETY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

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

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

##### **Income**

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

##### **Expenditure**

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

##### **Tangible fixed assets**

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

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

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

##### **Stocks**

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

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

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

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

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

HAMPSHIRE GENEALOGICAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES - continued

**Financial instruments**

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

**Trade and other debtors**

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

**Cash and cash equivalents**

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

**Trade and other creditors**

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

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Donations	623	1,142
Subscriptions - membership	27,837	28,583
Subscriptions - data	2,000	2,000
	<u>30,460</u>	<u>31,725</u>

3. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Publication/CD's/fiche	8,729	7,889
Research services	265	245
Royalties	8,427	8,086
	<u>17,421</u>	<u>16,220</u>

4. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	<u>58</u>	<u>141</u>

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

HAMPSHIRE GENEALOGICAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020

<b>5. CHARITABLE ACTIVITIES COSTS</b>			
		Direct Costs (see note 6)	Support costs (see note 7)
		£	£
Genealogical activities		<u>13,946</u>	<u>25,059</u>
			<u>Totals</u>
			£
			<u>39,005</u>

<b>6. DIRECT COSTS OF CHARITABLE ACTIVITIES</b>			
		2020	2019
		£	£
Journal		10,704	12,785
Group expenses		3,242	9,511
		<u>13,946</u>	<u>22,296</u>

<b>7. SUPPORT COSTS</b>				
	Management	Finance	Governance	Totals
	£	£	costs	£
			£	
Genealogical activities	<u>21,820</u>	<u>707</u>	<u>2,532</u>	<u>25,059</u>

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

**Management**

	2020	2019
	Genealogical	Total
	activities	activities
	£	£
Administration costs	1,078	1,503
Office costs	17,428	17,982
Insurance	1,529	1,493
Website costs	1,620	4,276
Depreciation of tangible assets	165	165
	<u>21,820</u>	<u>25,419</u>

**Finance**

	2020	2019
	Genealogical	Total
	activities	activities
	£	£
Bank charges	50	50
Card payment charges	657	560
	<u>707</u>	<u>610</u>

## HAMPSHIRE GENEALOGICAL SOCIETY

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

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

	2020 Genealogical activities £	2019 Total activities £
Independent examiners fee	1,098	1,093
Trustees and committees	682	1,774
AGM/Open Day	14	2,534
Affiliations and conferences	738	778
	<u>2,532</u>	<u>6,179</u>

#### 8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

##### Trustees' expenses

A total of 3 trustees (2019: 7) were reimbursed expenses incurred in connection with the normal operating activities (postage, mileage, etc) of the charity during the year, which amounted to £108 (2019: £768).

#### 9. STAFF COSTS

The charity had no employees during the year (2019: none).

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

HAMPSHIRE GENEALOGICAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020

<b>10.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES</b>	Unrestricted fund £			
	<b>INCOME AND ENDOWMENTS FROM</b>				
	Donations and legacies	31,725			
	Other trading activities	16,220			
	Investment income	141			
	<b>Total</b>	<u>48,086</u>			
	<b>EXPENDITURE ON</b>				
	Raising funds	7,608			
	<b>Charitable activities</b>				
	Genealogical activities	54,504			
	<b>Total</b>	<u>62,112</u>			
	<b>NET INCOME/(EXPENDITURE)</b>	<u>(14,026)</u>			
	<b>RECONCILIATION OF FUNDS</b>				
	Total funds brought forward	89,276			
	<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>75,250</u></u>			
<b>11.</b>	<b>TANGIBLE FIXED ASSETS</b>				
		Office equipment £	Fixtures and fittings £	Computer equipment £	Totals £
	<b>COST</b>				
	At 1 January 2020 and 31 December 2020	<u>2,493</u>	<u>1,132</u>	<u>5,515</u>	<u>9,140</u>
	<b>DEPRECIATION</b>				
	At 1 January 2020	2,493	1,132	5,292	8,917
	Charge for year	-	-	165	165
	At 31 December 2020	<u>2,493</u>	<u>1,132</u>	<u>5,457</u>	<u>9,082</u>
	<b>NET BOOK VALUE</b>				
	At 31 December 2020	<u>-</u>	<u>-</u>	<u>58</u>	<u>58</u>
	At 31 December 2019	<u>-</u>	<u>-</u>	<u>223</u>	<u>223</u>

HAMPSHIRE GENEALOGICAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020

<b>12. STOCKS</b>		2020	2019
		£	£
Stocks		<u>4,222</u>	<u>3,972</u>
<b>13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2020	2019
		£	£
Trade debtors		49	49
Prepayments		<u>6,834</u>	<u>7,920</u>
		<u>6,883</u>	<u>7,969</u>
<b>14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2020	2019
		£	£
Trade creditors		1,159	722
Other creditors		<u>1,296</u>	<u>2,627</u>
		<u>2,455</u>	<u>3,349</u>
<b>15. MOVEMENT IN FUNDS</b>			
		Net	
	At 1.1.20	movement	At
	£	in funds	31.12.20
		£	£
<b>Unrestricted funds</b>			
General fund	75,250	7,075	82,325
	<u>75,250</u>	<u>7,075</u>	<u>82,325</u>
<b>TOTAL FUNDS</b>	<u>75,250</u>	<u>7,075</u>	<u>82,325</u>
Net movement in funds, included in the above are as follows:			
	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	47,939	(40,864)	7,075
	<u>47,939</u>	<u>(40,864)</u>	<u>7,075</u>
<b>TOTAL FUNDS</b>	<u>47,939</u>	<u>(40,864)</u>	<u>7,075</u>

HAMPSHIRE GENEALOGICAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted funds</b>			
General fund	89,276	(14,026)	75,250
<b>TOTAL FUNDS</b>	<u>89,276</u>	<u>(14,026)</u>	<u>75,250</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	48,086	(62,112)	(14,026)
<b>TOTAL FUNDS</b>	<u>48,086</u>	<u>(62,112)</u>	<u>(14,026)</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.