

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

## 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 Pinhorn

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 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 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

		2020 Unrestricted fund £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
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>82,325</u>	<u>75,250</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		82,325	75,250
<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 Pinhorn - 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

### 5. CHARITABLE ACTIVITIES COSTS

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

### 6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2020 £	2019 £
Journal	10,704	12,785
Group expenses	3,242	9,511
	<u>13,946</u>	<u>22,296</u>

### 7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
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 Genealogical activities £	2019 Total 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 Genealogical activities £	2019 Total 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

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	31,725
Other trading activities	16,220
Investment income	141
<b>Total</b>	<b>48,086</b>
 <b>EXPENDITURE ON</b>	
Raising funds	7,608
<b>Charitable activities</b>	
Genealogical activities	54,504
<b>Total</b>	<b>62,112</b>
 <b>NET INCOME/(EXPENDITURE)</b>	<b>(14,026)</b>
 <b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	89,276
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<b>75,250</b>

### 11. TANGIBLE FIXED ASSETS

	Office equipment £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2020 and 31 December 2020	2,493	1,132	5,515	9,140
<b>DEPRECIATION</b>				
At 1 January 2020	2,493	1,132	5,292	8,917
Charge for year	-	-	165	165
At 31 December 2020	2,493	1,132	5,457	9,082
<b>NET BOOK VALUE</b>				
At 31 December 2020	-	-	58	58
At 31 December 2019	-	-	223	223

HAMPSHIRE GENEALOGICAL SOCIETY

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

12. STOCKS

	2020	2019
	£	£
Stocks	<u>4,222</u>	<u>3,972</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade debtors	49	49
Prepayments	<u>6,834</u>	<u>7,920</u>
	<u>6,883</u>	<u>7,969</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	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>

15. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
General fund	75,250	7,075	82,325
	<u>75,250</u>	<u>7,075</u>	<u>82,325</u>
TOTAL FUNDS	<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	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	47,939	(40,864)	7,075
	<u>47,939</u>	<u>(40,864)</u>	<u>7,075</u>
TOTAL FUNDS	<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.