

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

HAMPSHIRE GENEALOGICAL SOCIETY

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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 ;
- (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;

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- (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.

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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.

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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 28th 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.



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

		2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
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>
Total		<u>39,249</u>	<u>42,773</u>
EXPENDITURE ON			
Raising funds		3,254	5,122
Charitable activities	5		
Genealogical activities		<u>44,484</u>	<u>42,829</u>
Total		<u>47,738</u>	<u>47,951</u>
NET INCOME/(EXPENDITURE)		(8,489)	(5,178)
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>113,551</u>	<u>118,729</u>
TOTAL FUNDS CARRIED FORWARD		<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 £
FIXED ASSETS			
Tangible assets	12	568	1,137
CURRENT ASSETS			
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
CREDITORS			
Amounts falling due within one year	15	(5,882)	(3,861)
NET CURRENT ASSETS		<u>104,494</u>	<u>112,414</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>105,062</u>	<u>113,551</u>
NET ASSETS		<u>105,062</u>	<u>113,551</u>
FUNDS	16		
Unrestricted funds		<u>105,062</u>	<u>113,551</u>
TOTAL FUNDS		<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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	27,571
Other trading activities	13,754
Investment income	<u>1,448</u>
Total	<u>42,773</u>
EXPENDITURE ON	
Raising funds	5,122
Charitable activities	
Genealogical activities	<u>42,829</u>
Total	<u>47,951</u>
NET INCOME/(EXPENDITURE)	(5,178)
RECONCILIATION OF FUNDS	
Total funds brought forward	118,729
TOTAL FUNDS CARRIED FORWARD	<u>113,551</u>

12. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2024 and 31 December 2024	<u>2,895</u>
DEPRECIATION	
At 1 January 2024	1,758
Charge for year	<u>569</u>
At 31 December 2024	<u>2,327</u>
NET BOOK VALUE	
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

13. STOCKS

	2024	2023
	£	£
Stocks	<u>4,636</u>	<u>4,987</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	2,671	49
Prepayments	<u>3,613</u>	<u>3,873</u>
	<u>6,284</u>	<u>3,922</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	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>

16. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	113,551	(8,489)	105,062
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,249	(47,738)	(8,489)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>39,249</u>	<u>(47,738)</u>	<u>(8,489)</u>

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 £
Unrestricted funds			
General fund	118,729	(5,178)	113,551
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	42,773	(47,951)	(5,178)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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.