

# HAMPSHIRE ARCHIVES TRUST

England & Wales · Charity number 294312

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1986-04-30

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

## Contact

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**Address** c/o Hampshire Record Office  
Sussex Street  
Winchester  
SO23 8TH

**Phone** 01962846154

**Email** [secretary@hampshirearchivetrust.co.uk](mailto:secretary@hampshirearchivetrust.co.uk)

**Website** [www.hampshirearchivetrust.co.uk](http://www.hampshirearchivetrust.co.uk)

## Activities

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**Objects:** THE PRIMARY PURPOSES FOR WHICH THE TRUST IS ESTABLISHED ARE TO PROMOTE THE CONSERVATION AND PRESERVATION OF ARCHIVES FOR THE BENEFIT OF THE PUBLIC AND TO ADVANCE PUBLIC EDUCATION ON MATTERS CONNECTED WITH ARCHIVES." (IN THIS CONTEXT "ARCHIVES" INCLUDES RECORDS REFLECTING THE HISTORY, LIFE, ECONOMY AND ACTIVITIES OF HAMPSHIRE AND ITS PEOPLE WHATEVER THEIR MEDIA, INCLUDING PHOTOGRAPHS, FILM, TAPE AND MACHINE READABLE RECORDS AS WELL AS TRADITIONAL MATERIALS SUCH AS PAPER AND PARCHMENT.)

**Activities:** Promotes the conservation and preservation of Hampshire's archives and advances public education about archives. Administers Wessex Film and Sound Archive. Has a membership (newsletters, events). Makes grants.

## Classification

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- **How:** Makes Grants To Organisations, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** Arts/culture/heritage/science
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** HAMPSHIRE
- Hampshire

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-03-31 | £17,251 | £41,329     | -      | -         |
| 2024-03-31 | £19,857 | £34,853     | -      | -         |
| 2023-03-31 | £50,835 | £56,060     | -      | -         |
| 2022-03-31 | £14,278 | £38,187     | -      | -         |
| 2021-03-31 | £11,681 | £124,025    | -      | -         |

## Trustees

| Name                       | Role  | Appointed  |
|----------------------------|-------|------------|
| <b>Dr ALISTAIR DOUGALL</b> | Chair | 2021-05-04 |
| ANDREW JOHN BURCHER        |       | 2021-05-04 |
| BARBARA RUTH GIBSON        |       | 2023-10-17 |
| CHARLOTTE ANNE BAILEY      |       | 2016-10-01 |
| DAVID JOHN SPURLING        |       | 2017-03-23 |
| David Stuart Canniford     |       | 2017-02-24 |
| Dr Helen Roberta Doe       |       | 2025-10-11 |
| MICHAEL WOODHALL           |       | 2018-11-03 |
| MR D LIVERMORE             |       | 2017-10-14 |
| SUSAN LORRAINE WOOLGAR     |       | 2016-10-01 |

**HAMPSHIRE ARCHIVES TRUST**

England & Wales - Charity number 294312

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# Accounts

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TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2023  
FOR  
HAMPSHIRE ARCHIVES TRUST

Martin and Company  
25 St Thomas Street  
Winchester  
Hampshire  
SO23 9HJ

**HAMPSHIRE ARCHIVES TRUST**

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**FOR THE YEAR ENDED 31ST MARCH 2023**

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**HAMPSHIRE ARCHIVES TRUST**

**REFERENCE AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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|                                      |  |
|--------------------------------------|--|
| <b>TRUSTEES</b>                      | D Livermore<br>Mrs C Bailey<br>Dr C Butler (resigned 4.5.2022)<br>D Spurling<br>M Woodhall<br>Mrs S Woolgar<br>D.S. Canniford<br>R Treglown (resigned 22.10.2022)<br>A Burcher<br>Dr A Dougall |
| <b>PRINCIPAL ADDRESS</b>             | Hampshire Record Office<br>Sussex Street<br>Winchester<br>SO23 8TH   |
| <b>REGISTERED CHARITY<br/>NUMBER</b> | 294312   |
| <b>INDEPENDENT EXAMINER</b>          | Martin and Company<br>25 St Thomas Street<br>Winchester<br>Hampshire<br>SO23 9HJ   |

## **HAMPSHIRE ARCHIVES TRUST**

### **TRUSTEES' REPORT** **FOR THE YEAR ENDED 31ST MARCH 2023**

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

Legal and administrative information set out on the information page forms part of this report.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objectives of the charity are to promote the conservation and preservation of archives for the benefit of the public and to advance public education on matters connected with archives. The archives include records reflecting the history, life, economy and activities of Hampshire and its people whatever their media, including photographs, film, tape and machine readable records as well as traditional materials such as paper and parchment.

##### **Public benefit**

The Trustees confirm that they have taken account of the Charity Commission's general guidance on public benefit. The benefits that arise from the aims of Hampshire Archives Trust (HAT) are the conservation, preservation and education of the public on Hampshire life as described in the objectives above. In addition the grant programme supports others delivering on projects aligned with Hampshire Archive Trust's aims.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

There has been a great emphasis over the last 3-4 years to reshaping the Trust to ensure it is better equipped to fulfil its objectives and deliver public benefit. This, together with sustaining an efficient and effective trust, will be a constant objective and work in 2022-2023 has included:

- Trustees training to post to website with a resultant saving in website running costs;
- Relaunch in October 2022 to invited guests to publicise the relevance of work of Trust and public benefit - HAT is grateful to a sponsor for funding this event;
- New banners and leaflets to publicise work of the Trust, HAT secured a sponsor for the artwork for the banners;
- New social media fellow has taken on all social media and webinar work and co-ordination with the website at the forefront;
- Agreed a project to encourage younger members based around a local history competition. Closing date for entries 3 March 2023 and award prizes Spring 2023.

### **HAT Annual General Meeting 22 October 2022**

At this meeting the election and re-election of our President and Vice Presidents was agreed unanimously by the members. The term of office is 4 years and our President, and all but one of our Vice Presidents completed their term of office at this AGM. All have significant responsibilities for archives in the county and so their involvement in the Trust is really valued.

All those standing for re-election and election have a biography on the HAT website see <https://hampshirearchivestrust.co.uk/about-hampshire-archives-trust> under Our People.

Sarah Lewin, Information and Archives Manager, gave an illustrated talk about the importance of HAT funded projects at Hampshire Record Office, especially the cataloguing projects: highlighting the entertaining, informative and sometimes just plain unexpected stories that emerge. This fascinating talk showed us all the very good use the grants had been put to and emphasised that much of the material would not be available for use by the public but for HAT grants.

### **New initiative - schools competition**

The Hampshire Archives Trust held a brand-new History competition for students in Hampshire to encourage understanding and use of archives by young people. Projects on any aspect of history in Hampshire could be entered and win a cash prize for author (if entered as an individual) or the pupil's school or college (if entered as a class or as part of a group in school or college).

Entries submitted any time from 3 January 2023 to Friday 3rd March 2023. Prizes awarded 2023, judging March 2023, awards ratified by Trustees 17 April 2023. The awards went to:

- The Henry Beaufort school, Winchester, year 7-9 group prize for their power point on the history of the school;
- Moyles Court, Ringwood, year 10-11 group prize for creation of website 'Moyles Court through the ages' with year 7-9 students in the group receiving Highly commended certificates;
- A visually impaired pupil at Toynbee school won an individual prize year 7-9 for an essay on The Titanic.

It is intended to continue this as an annual competition

### **Social media activity**

The social media programme was agreed in the digital engagement plan approved by Trustees April 2022. In short this programme is now delivering a much wider range of activity than previously possible. The appointment of a dedicated social media fellow in February 2022 allows one person who can provide content and knowledge of this relatively new to HAT online area of activity.

## HAMPSHIRE ARCHIVES TRUST

### TRUSTEES' REPORT

#### FOR THE YEAR ENDED 31ST MARCH 2023

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It enables us to give additional benefits to members and the potential to attract new members and income. The blog and podcast programme started up in May and webinars or talks began in August. In terms of facebook, HAT has sent out 239 items, on instagram 46 items and on twitter 559. There has been a modest growth and they receive a modest number of likes. Excellent numbers, nevertheless, for profile visits and in the case of Twitter, the follower count is steadily rising. In particular, there has been an increase on Twitter mainly due to academics and university departments, who have shared content such as the blog, webinars, and education material.

**Blog:** May 2022-March 2023 saw 16 blogs added to website see <https://hampshirearchivestrust.co.uk/category/stories/blog> which in total attracted 2816 views.

**Podcasts:** Podcasts are available on the Hampshire Archives Trust website, Podbean, and Spotify. 10 episodes have been released, and so far there have been 77 downloads see <https://hampshirearchivestrust.co.uk/category/stories/podcast>.

**Webinars:** HAT has held the 7 webinars with 137 attending. This has been slow to build, initially held at the weekend there has been a significant rise in numbers after changing to a weekday evening. These are free for members but non-members pay a fee.

#### **Website**

In May 2022 HAT quietly launched its new website with a distinctive new colours and new logo.

HAT had concluded it could make the website more accessible by re-designing it; adding some new features and also make the relationship with the social media activity work better. After nearly a year of operation the site attracts some 37,000 'hits' and performance can be summarised as:

- Website traffic appears to be on a steady and positive rise;
- The site is generally well explored and there is interest in new and fresh content;
- Real interest in the podcasts;
- Members are starting to use the website to join and renew through the site, though there have a few issues that have needed attention;
- Plenty of events are published on the website and the events page is one of the most frequently pages.

Certain Trustees have been trained during the year to upload material to the website, and are now doing so resulting in a reduction in running costs of over £100 per annum from April 2023.

#### **Newsletters**

HAT has also produced and circulated to all members 2 editions of the printed newsletter and 2 editions of the e chat newsletter.

#### **Publicity**

HAT has had reduced impact on media but continues to publicise its activities through outreach and its website, especially about grants awarded, its grants programme and the schools competition

#### **Grants**

There were 8 Grants awarded in 2022 to 2023 together amounting to £26,979 ; main grants are decided in July and January and successful projects appear on the HAT website <https://hampshirearchivestrust.co.uk/grants> and in the HAT newsletter

#### **July 2022**

-Charlotte Yonge fellowship's project Rediscovering Hampshire's overlooked author was awarded £1680

-Gosport Society received an award of £500 towards 'Conservation and Heritage in Gosport. A joint illustrated book publication project between The History Press of Cheltenham and The Gosport Society'

The forthcoming book (Easter 2023) will be the printed outcome of Project 18 (informed conservation publication) of the Heritage Action Zone (HAZ) programme of Historic England

## **HAMPSHIRE ARCHIVES TRUST**

### **TRUSTEES' REPORT** **FOR THE YEAR ENDED 31ST MARCH 2023**

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-An application from Winchester Excavation Committee sought to make materials readily available to a wider audience was awarded a grant of £4200 towards a larger project to digitise back issues of Winchester Studies. These volumes will then be available on line free of charge from Archaeopress. HAT's grant will enable 4 volumes from the series to be made available in this way.

-New Forest Heritage Trust was awarded £10,000 for the conservation of the Crosthwaite Eyre conservation

-Fordingbridge History Society was awarded £500 for their publication 'A place of last resort'; about Fordingbridge workhouse

#### **January 2023**

-£7500 awarded to Hampshire Record Office for their cataloguing project 'Basingstoke has history too' which will make documents spanning over 350 years dating from the mid-17th century to 2014 available for research and a staggering total of material in some 127 standard boxes, 1 volume box, 1 portfolio and 1 roll.

-The National Motor Museum Beaulieu was awarded £2,299 for their project 'Homes on wheels' which aims to bring the forgotten story of Winchester resident Bertram Hutchings (1886-1967), and his nationally significant caravan building business, back to the City and across Hampshire through a series of exhibitions in Summer 2023.

Sadly one grant awarded in January 2019 has had to be withdrawn. The project to create a heritage centre in New Milton which HAT awarded £5266 for the display equipment has stalled. After 4 years there are still delays to building work and unfortunately no timescale is in place. The Town Council have been invited to reapply when the difficulties have been resolved, or when a new venue is secured with an achievable timescale.

**Events/visits** - there was an excellent return to group visits with these 5 venues

-6 April 2022 Winchester College Archives, and Winchester Bindery

-27 April 2022 Fordingbridge walking tour

-11 May 2022 Bereleigh House

- 30 June Farnborough Air Sciences Trust Museum and then to St Michael's Abbey

-12 July 2022 Wickham walking tour

-13 Sept. 2022 Holywell House, Swanmore

Plus the AGM 22 October held at the Hampshire Record Office

#### **Other support for archives**

The Trust offers continued support for Hampshire's archives services (especially as a key stakeholder of HRO) both in general and as grant awarding body.

The Trust continues support of archive preservation by directing potential depositors, either approaching via the website or in person, to appropriate Hampshire repositories and through its grant programmes.

The Trust supports VCH activity - opening up the county's archives; volunteer engagement with research; publishing; fundraising; etc.

The Trust offers volunteer opportunities for example in the preparation and mailing out of its newsletter, videoing and content for its new social media venture and support on visits.

## **FINANCIAL REVIEW**

### **Financial position**

At 31st March 2023 the fund balance was £210,482 of which £71,575 was unrestricted.

### **Principal funding sources**

The charity's principal sources of funds are detailed in the final accounts but in brief are

- subscriptions

- investments

- Charlotte Bonham Carter endowment, a rescue fund

### **Investment policy and objectives**

The Trustees may invest any money not immediately required in such investments as they think fit.

**HAMPSHIRE ARCHIVES TRUST**

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**FINANCIAL REVIEW**

**Reserves policy**

The Trust's contingency reserves are to be kept at a level to cover 6 months running costs, currently estimated to be £25,000.

From 1 April 2021 the Trust is to maintain a designated fund for grants to contain £40,000 at that date and uplifted to £40,000 each 1 April in subsequent years. The grant programme will focus on reducing its reserves by encouraging grant applications particularly for Community, outreach, education, digitization and access.

The levels of reserves will be monitored annually.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is unincorporated and its powers are set out in its Constitution.

**Recruitment and appointment of new trustees**

The Trustees of the charity are listed on the information page. New Trustees may be appointed by members at the Annual General Meeting and usually hold office for 4 years. A minimum of 7 Trustees and a maximum of 19 Trustees must be appointed including a Chair, Vice-Chair, Treasurer and Secretary.

**Decision making**

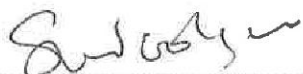
The Trustees met 4 times during the year for Board meetings. In addition a number of sub committees were created for specific purposes meeting on some 14 further occasions. All except one meeting held on zoom:

- membership especially young people;
- schools competition;
- relaunch of HAT;
- communications;
- website re-design;
- social media appointment;
- website liaison;
- reviewing application for grants.

**Risk management**

The Trustees have carried out a review of the charity's activities and the risks to which it is exposed and confirm that controls are in place to mitigate those risks.

Approved by order of the board of trustees on 28 October 2023 and signed on its behalf by:

  
.....  
Mrs S Woolgar - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
HAMPSHIRE ARCHIVES TRUST**

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**Independent examiner's report to the trustees of Hampshire Archives Trust**

I report to the charity trustees on my examination of the accounts of Hampshire Archives Trust (the Trust) for the year ended 31st March 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.



David Barr BSC FCA

Martin and Company  
25 St Thomas Street  
Winchester  
Hampshire  
SO23 9HJH

Date: 8 November 2023

**HAMPSHIRE ARCHIVES TRUST****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2023**

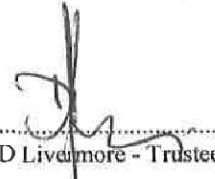
|                                    | Notes | Unrestricted funds<br>£ | Restricted funds<br>£ | Endowment fund<br>£ | 2023<br>Total funds<br>£ | 2022<br>Total funds<br>£ |
|------------------------------------|-------|-------------------------|-----------------------|---------------------|--------------------------|--------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                         |                       |                     |                          |                          |
| Donations and legacies             |       | 34,064                  | -                     | -                   | 34,064                   | 1,386                    |
| <b>Charitable activities</b>       | 5     |                         |                       |                     |                          |                          |
| Archive history                    |       | 8,381                   | -                     | -                   | 8,381                    | 7,527                    |
| Other trading activities           | 3     | 1,855                   | -                     | -                   | 1,855                    | 98                       |
| Investment income                  | 4     | 3,814                   | 2,721                 | -                   | 6,535                    | 5,267                    |
| <b>Total</b>                       |       | <u>48,114</u>           | <u>2,721</u>          | <u>-</u>            | <u>50,835</u>            | <u>14,278</u>            |
| <b>EXPENDITURE ON</b>              |       |                         |                       |                     |                          |                          |
| Raising funds                      |       | 2,576                   | -                     | -                   | 2,576                    | 520                      |
| <b>Charitable activities</b>       | 6     |                         |                       |                     |                          |                          |
| Archive history                    |       | 53,484                  | -                     | -                   | 53,484                   | 37,667                   |
| <b>Total</b>                       |       | <u>56,060</u>           | <u>-</u>              | <u>-</u>            | <u>56,060</u>            | <u>38,187</u>            |
| Net gains/(losses) on investments  |       | (2,445)                 | (1,786)               | -                   | (4,231)                  | 14,096                   |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | <b>(10,391)</b>         | <b>935</b>            | <b>-</b>            | <b>(9,456)</b>           | <b>(9,813)</b>           |
| <b>RECONCILIATION OF FUNDS</b>     |       |                         |                       |                     |                          |                          |
| Total funds brought forward        |       | 81,966                  | 112,972               | 25,000              | 219,938                  | 229,751                  |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u>71,575</u>           | <u>113,907</u>        | <u>25,000</u>       | <u>210,482</u>           | <u>219,938</u>           |

The notes form part of these financial statements

**HAMPSHIRE ARCHIVES TRUST****BALANCE SHEET****31 MARCH 2023**

|  | Notes | Unrestricted funds<br>£ | Restricted funds<br>£ | Endowment fund<br>£ | 31.3.23<br>Total funds<br>£ | 31.3.22<br>Total funds<br>£ |
|--|-------|-------------------------|-----------------------|---------------------|-----------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                          |       |                         |                       |                     |                             |                             |
| Tangible assets                              | 12    | 5,938                   | -                     | -                   | 5,938                       | 8,518                       |
| Investments                                  | 13    | 46,687                  | 75,433                | 25,000              | 147,120                     | 151,351                     |
|  |       | <u>52,625</u>           | <u>75,433</u>         | <u>25,000</u>       | <u>153,058</u>              | <u>159,869</u>              |
| <b>CURRENT ASSETS</b>                        |       |                         |                       |                     |                             |                             |
| Stocks                                       | 14    | 2,512                   | -                     | -                   | 2,512                       | 1,672                       |
| Cash at bank                                 |       | 36,289                  | 38,474                | -                   | 74,763                      | 71,891                      |
|  |       | <u>38,801</u>           | <u>38,474</u>         | <u>-</u>            | <u>77,275</u>               | <u>73,563</u>               |
| <b>CREDITORS</b>                             |       |                         |                       |                     |                             |                             |
| Amounts falling due within one year          | 15    | (19,851)                | -                     | -                   | (19,851)                    | (13,494)                    |
|  |       | <u>18,950</u>           | <u>38,474</u>         | <u>-</u>            | <u>57,424</u>               | <u>60,069</u>               |
| <b>NET CURRENT ASSETS</b>                    |       |                         |                       |                     |                             |                             |
|  |       | <u>18,950</u>           | <u>38,474</u>         | <u>-</u>            | <u>57,424</u>               | <u>60,069</u>               |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                         |                       |                     |                             |                             |
|  |       | <u>71,575</u>           | <u>113,907</u>        | <u>25,000</u>       | <u>210,482</u>              | <u>219,938</u>              |
| <b>NET ASSETS</b>                            |       |                         |                       |                     |                             |                             |
|  |       | <u>71,575</u>           | <u>113,907</u>        | <u>25,000</u>       | <u>210,482</u>              | <u>219,938</u>              |
| <b>FUNDS</b>                                 |       |                         |                       |                     |                             |                             |
| Unrestricted funds                           | 16    |                         |                       |                     | 71,575                      | 81,966                      |
| Restricted funds                             |       |                         |                       |                     | 113,907                     | 112,972                     |
| Endowment funds                              |       |                         |                       |                     | 25,000                      | 25,000                      |
|  |       |                         |                       |                     | <u>210,482</u>              | <u>219,938</u>              |
| <b>TOTAL FUNDS</b>                           |       |                         |                       |                     |                             |                             |
|  |       |                         |                       |                     | <u>210,482</u>              | <u>219,938</u>              |

The financial statements were approved by the Board of Trustees and authorised for issue on 28.04.23 and were signed on its behalf by:

  
 .....  
 D Livedmore - Trustee

The notes form part of these financial statements

**1. STATUTORY INFORMATION**

The Hampshire Archives Trust is a charity registered in England and Wales. The charity's registered number and registered address can be found in the Trustees' Report.

**2. ACCOUNTING POLICIES**

**Accounting conventions**

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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been removed.

The principal accounting policies adopted in the preparation of the financial statements are as follows:

**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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

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

Website - 20% on 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.

**HAMPSHIRE ARCHIVES TRUST**

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

**2. ACCOUNTING POLICIES - continued**

**Fund accounting**

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.

**3. OTHER TRADING ACTIVITIES**

|            | 2023  | 2022 |
|------------|-------|------|
|            | £     | £    |
| Book sales | 1,855 | 98   |

**4. INVESTMENT INCOME**

|                          | 2023         | 2022         |
|--------------------------|--------------|--------------|
|                          | £            | £            |
| Quoted investments       | 6,448        | 5,260        |
| Deposit account interest | 87           | 7            |
|                          | <u>6,535</u> | <u>5,267</u> |

**5. INCOME FROM CHARITABLE ACTIVITIES**

|                        |                 | 2023         | 2022         |
|------------------------|-----------------|--------------|--------------|
|                        | Activity        | £            | £            |
| Members' subscriptions | Archive history | 6,523        | 7,302        |
| Members' events        | Archive history | 1,858        | 225          |
|                        |                 | <u>8,381</u> | <u>7,527</u> |

**6. CHARITABLE ACTIVITIES COSTS**

|                 | Direct<br>Costs (see<br>note 7) | Grant<br>funding of<br>activities<br>(see note<br>8) | Support<br>costs (see<br>note 9) | Totals |
|-----------------|---------------------------------|--|----------------------------------|--------|
|                 | £                               | £  | £                                | £      |
| Archive history | 8,559                           | 21,643   | 23,282                           | 53,484 |

## HAMPSHIRE ARCHIVES TRUST

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2023

#### 7. DIRECT COSTS OF CHARITABLE ACTIVITIES

|                        | 2023         | 2022         |
|------------------------|--------------|--------------|
|                        | £            | £            |
| Printing and postage   | 4,259        | 3,396        |
| Webinars               | 300          | -            |
| Books and publications | 4,000        | -            |
|                        | <u>8,559</u> | <u>3,396</u> |

#### 8. GRANTS PAYABLE

|   | 2023          | 2022          |
|---|---------------|---------------|
|   | £             | £             |
| Archive history   | <u>21,643</u> | <u>15,606</u> |
| The total grants paid to institutions during the year was as follows: |               |               |
|   | 2023          | 2022          |
|   | £             | £             |
| Grants  | <u>21,643</u> | <u>8,357</u>  |

The total grants paid to support projects and applied for through the application process; and paid or committed to organisations were as follows:

|  | 31.3.23       | 31.3.22       |
|--|---------------|---------------|
|  | £             | £             |
| New Forest Heritage Trust                          | 10,000        | -             |
| Hampshire Record Office                            | 7,500         | 4,000         |
| Winchester Excavation Committee                    | 4,200         | -             |
| National Motor Museum Beaulieu                     | 2,529         | -             |
| Charlotte Yonge fellowship                         | 1,680         | -             |
| Gosport Society                                    | 500           | -             |
| Fordingbridge History Society                      | 500           | -             |
| Milford on Sea Historical Records Society          | -5,266        | 1,500         |
| Ropley Society                                     | -             | 3,500         |
| Bishops Waltham Oral History Society               | -             | 1,557         |
| 2Time Theatre                                      | -             | 500           |
| Steep History Group                                | -             | 500           |
| Aspace - awarded 2019 but funds no longer required | -             | -3200         |
| Total grants to organisations                      | <u>21,643</u> | <u>8,357</u>  |
| Sam Gilroy for FWordz project                      | -             | 7,249         |
|  | <u>21,643</u> | <u>15,606</u> |

The Hampshire Archives Trust (HAT) does not normally make grant awards to individuals, HAT made an exception in the case of the grant for FWordz as the majority of the funding was already secured from the Arts Council and the applicant could prove a track record of delivering other grant funded projects.

**HAMPSHIRE ARCHIVES TRUST**

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

**9. SUPPORT COSTS**

|                 | Management<br>£ | Governance<br>costs<br>£ | Totals<br>£   |
|-----------------|-----------------|--------------------------|---------------|
| Archive history | <u>21,482</u>   | <u>1,800</u>             | <u>23,282</u> |

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

**Management**

|                           | 2023<br>Archive<br>history<br>£ | 2022<br>Total<br>activities<br>£ |
|---------------------------|---------------------------------|----------------------------------|
| Marketing and advertising | 7,600                           | 6,006                            |
| Administration            | 4,699                           | 2,970                            |
| AGM                       | 310                             | 628                              |
| Insurance                 | 150                             | 150                              |
| Website maintenance       | 6,062                           | 4,858                            |
| Bank charges              | 81                              | 33                               |
| Amortisation of website   | <u>2,580</u>                    | <u>2,580</u>                     |
|                           | <u>21,482</u>                   | <u>17,225</u>                    |

**Governance costs**

|                             | 2023<br>Archive<br>history<br>£ | 2022<br>Total<br>activities<br>£ |
|-----------------------------|---------------------------------|----------------------------------|
| Independent examiner's fees | <u>1,800</u>                    | <u>1,440</u>                     |

**10. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

**HAMPSHIRE ARCHIVES TRUST**

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

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**11. STAFF COSTS**

There are no employees so consequently no staff costs have been incurred.

**12. TANGIBLE FIXED ASSETS**

|                                       | Website<br>£  |
|---------------------------------------|---------------|
| <b>COST</b>                           |               |
| At 1st April 2022 and 31st March 2023 | <u>12,899</u> |
| <b>DEPRECIATION</b>                   |               |
| At 1st April 2022                     | 4,381         |
| Charge for year                       | <u>2,580</u>  |
| At 31st March 2023                    | <u>6,961</u>  |
| <b>NET BOOK VALUE</b>                 |               |
| At 31st March 2023                    | <u>5,938</u>  |
| At 31st March 2022                    | <u>8,518</u>  |

**13. FIXED ASSET INVESTMENTS**

|                       | Listed<br>investments<br>£ |
|-----------------------|----------------------------|
| <b>MARKET VALUE</b>   |                            |
| At 1st April 2022     | 151,351                    |
| Revaluations          | <u>(4,231)</u>             |
| At 31st March 2023    | <u>147,120</u>             |
| <b>NET BOOK VALUE</b> |                            |
| At 31st March 2023    | <u>147,120</u>             |
| At 31st March 2022    | <u>151,351</u>             |

There were no investment assets outside the UK.

Historical cost of investments at 31st March 2023 is £90,000.

**HAMPSHIRE ARCHIVES TRUST****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2023****14. STOCKS**

|        | 2023         | 2022         |
|--------|--------------|--------------|
|        | £            | £            |
| Stocks | <u>2,512</u> | <u>1,672</u> |

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                 | 2023          | 2022          |
|-----------------|---------------|---------------|
|                 | £             | £             |
| Other creditors | <u>19,851</u> | <u>13,494</u> |

**16. MOVEMENT IN FUNDS**

|  | At 1.4.22      | Net<br>movement<br>in funds | Transfers<br>between<br>funds | At<br>31.3.23  |
|--|----------------|-----------------------------|-------------------------------|----------------|
|  | £              | £                           | £                             | £              |
| <b>Unrestricted funds</b>                                |                |                             |                               |                |
| General fund   | 24,375         | (28,532)                    | 5,000                         | 843            |
| Victoria County History Project                          | 17,591         | 18,141                      | -                             | 35,732         |
| Designated fund for grants                               | 40,000         | -                           | (5,000)                       | 35,000         |
|  | <u>81,966</u>  | <u>(10,391)</u>             | -                             | <u>71,575</u>  |
| <b>Restricted funds</b>                                  |                |                             |                               |                |
| Charlotte Bonham Carter Hampshire<br>Archive Rescue Fund | 112,972        | 935                         | -                             | 113,907        |
| <b>Endowment funds</b>                                   |                |                             |                               |                |
| Charlotte Bonham Carter Hampshire<br>Archive Rescue Fund | 25,000         | -                           | -                             | 25,000         |
| <b>TOTAL FUNDS</b>                                       | <u>219,938</u> | <u>(9,456)</u>              | <u>-</u>                      | <u>210,482</u> |

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

|  | Incoming<br>resources | Resources<br>expended | Gains and<br>losses | Movement<br>in funds |
|--|-----------------------|-----------------------|---------------------|----------------------|
|  | £                     | £                     | £                   | £                    |
| <b>Unrestricted funds</b>                                |                       |                       |                     |                      |
| General fund   | 19,941                | (46,028)              | (2,445)             | (28,532)             |
| Victoria County History Project                          | 28,173                | (10,032)              | -                   | 18,141               |
|  | <u>48,114</u>         | <u>(56,060)</u>       | <u>(2,445)</u>      | <u>(10,391)</u>      |
| <b>Restricted funds</b>                                  |                       |                       |                     |                      |
| Charlotte Bonham Carter Hampshire<br>Archive Rescue Fund | 2,721                 | -                     | (1,786)             | 935                  |
| <b>TOTAL FUNDS</b>                                       | <u>50,835</u>         | <u>(56,060)</u>       | <u>(4,231)</u>      | <u>(9,456)</u>       |

**HAMPSHIRE ARCHIVES TRUST****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2023****16. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

|  | At 1.4.21<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.3.22<br>£ |
|--|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b>                                |                |                                  |                                    |                    |
| General fund   | 76,070         | 17                               | (51,712)                           | 24,375             |
| Victoria County History Project                          | 19,984         | (2,393)                          | -                                  | 17,591             |
| Designated fund for grants                               | -              | (15,606)                         | 55,606                             | 40,000             |
|  | 96,054         | (17,982)                         | 3,894                              | 81,966             |
| <b>Restricted funds</b>                                  |                |                                  |                                    |                    |
| Charlotte Bonham Carter Hampshire<br>Archive Rescue Fund | 108,697        | 8,169                            | (3,894)                            | 112,972            |
| <b>Endowment funds</b>                                   |                |                                  |                                    |                    |
| Charlotte Bonham Carter Hampshire<br>Archive Rescue Fund | 25,000         | -                                | -                                  | 25,000             |
| <b>TOTAL FUNDS</b>                                       | <b>229,751</b> | <b>(9,813)</b>                   | <b>-</b>                           | <b>219,938</b>     |

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

|  | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | Movement<br>in funds<br>£ |
|--|----------------------------|----------------------------|--------------------------|---------------------------|
| <b>Unrestricted funds</b>                                |                            |                            |                          |                           |
| General fund   | 11,523                     | (19,653)                   | 8,147                    | 17                        |
| Victoria County History Project                          | 535                        | (2,928)                    | -                        | (2,393)                   |
| Designated fund for grants                               | -                          | (15,606)                   | -                        | (15,606)                  |
|  | 12,058                     | (38,187)                   | 8,147                    | (17,982)                  |
| <b>Restricted funds</b>                                  |                            |                            |                          |                           |
| Charlotte Bonham Carter Hampshire<br>Archive Rescue Fund | 2,220                      | -                          | 5,949                    | 8,169                     |
| <b>TOTAL FUNDS</b>                                       | <b>14,278</b>              | <b>(38,187)</b>            | <b>14,096</b>            | <b>(9,813)</b>            |

**HAMPSHIRE ARCHIVES TRUST**

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

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**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2023.

**18. VICTORIA COUNTY HISTORY PROJECT**

The Trust acts as banker for this project on behalf of the four parent bodies (Hampshire Record Office, Hampshire Archives Trust, Hampshire Field Club and University of Winchester).

**19. THE CHARLOTTE BONHAM CARTER HAMPSHIRE ARCHIVE RESCUE FUND**

This fund was established in 1996 as a result of a gift from the Estate of Charlotte, Lady Bonham Carter. Its purpose is to provide a rescue fund financing initiatives for the benefit of the archives of Hampshire. Under the terms agreed with the Trustees of the Estate, the Trust does not have discretion to expend the gift. The original gift is treated as a permanent endowment.

**20. GRANTS FUND**

From 1 April 2021 the Trust is to maintain a designated fund from which grants can be made to contain £40,000 at that date and uplifted to £40,000 each 1st April in subsequent years if unrestricted funds permit. The grants programme is to encourage applications particularly for community, outreach, education, digitisation and access.

**HAMPSHIRE ARCHIVES TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

|                                       | 2023<br>£     | 2022<br>£     |
|---------------------------------------|---------------|---------------|
| <b>INCOME AND ENDOWMENTS</b>          |               |               |
| <b>Donations and legacies</b>         |               |               |
| Donations                             | 33,172        | 917           |
| Gift aid                              | -             | 469           |
| Grants                                | 892           | -             |
|                                       | <u>34,064</u> | <u>1,386</u>  |
| <b>Other trading activities</b>       |               |               |
| Book sales                            | 1,855         | 98            |
| <b>Investment income</b>              |               |               |
| Quoted investments                    | 6,448         | 5,260         |
| Deposit account interest              | 87            | 7             |
|                                       | <u>6,535</u>  | <u>5,267</u>  |
| <b>Charitable activities</b>          |               |               |
| Members' subscriptions                | 6,523         | 7,302         |
| Members' events                       | 1,858         | 225           |
|                                       | <u>8,381</u>  | <u>7,527</u>  |
| <b>Total incoming resources</b>       | <b>50,835</b> | <b>14,278</b> |
| <b>EXPENDITURE</b>                    |               |               |
| <b>Raising donations and legacies</b> |               |               |
| Justgiving fees                       | 240           | 216           |
| Event costs                           | 1,908         | 225           |
|                                       | <u>2,148</u>  | <u>441</u>    |
| <b>Other trading activities</b>       |               |               |
| Opening stock                         | 1,672         | 1,751         |
| Purchases                             | 1,268         | -             |
| Closing stock                         | (2,512)       | (1,672)       |
|                                       | <u>428</u>    | <u>79</u>     |
| <b>Charitable activities</b>          |               |               |
| Printing and postage                  | 4,259         | 3,396         |
| Webinars                              | 300           | -             |
| Books and publications                | 4,000         | -             |
| Carried forward                       | 8,559         | 3,396         |

This page does not form part of the statutory financial statements

**HAMPSHIRE ARCHIVES TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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|  | 2023           | 2022            |
|--|----------------|-----------------|
|  | £              | £               |
| <b>Charitable activities</b>                   |                |                 |
| Brought forward                                | 8,559          | 3,396           |
| Grants to institutions                         | 21,643         | 8,357           |
| Grants to individuals                          | -              | 7,249           |
|  | <u>30,202</u>  | <u>19,002</u>   |
| <b>Support costs</b>                           |                |                 |
| <b>Management</b>                              |                |                 |
| Marketing and advertising                      | 7,600          | 6,006           |
| Administration                                 | 4,699          | 2,970           |
| AGM  | 310            | 628             |
| Insurance                                      | 150            | 150             |
| Website maintenance                            | 6,062          | 4,858           |
| Bank charges                                   | 81             | 33              |
| Amortisation of website                        | 2,580          | 2,580           |
|  | <u>21,482</u>  | <u>17,225</u>   |
| <b>Governance costs</b>                        |                |                 |
| Independent examiner's fees                    | 1,800          | 1,440           |
|  | <u>56,060</u>  | <u>38,187</u>   |
| Total resources expended                       |                |                 |
|  | <u>56,060</u>  | <u>38,187</u>   |
| <b>Net expenditure before gains and losses</b> | <b>(5,225)</b> | <b>(23,909)</b> |
| <b>Realised recognised gains and losses</b>    |                |                 |
| Gains/(losses) on fixed asset investments      | (4,231)        | 14,096          |
|  | <u>(9,456)</u> | <u>(9,813)</u>  |
| <b>Net expenditure</b>                         | <b>(9,456)</b> | <b>(9,813)</b>  |

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