

WILTSHIRE ARCHAEOLOGICAL AND NATURAL HISTORY SOCIETY

Charity No. 309534

ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

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WILTSHIRE ARCHAEOLOGICAL AND NATURAL HISTORY SOCIETY

Charity No. 309534

TRUSTEES REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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WILTSHIRE ARCHAEOLOGICAL AND NATURAL HISTORY SOCIETY

Charity No. 309534

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

OBJECTIVES AND ACTIVITIES

The objects of the Society (Charity No. 309534) are to educate the public by promoting, fostering interest in, exploration, research and publication on archaeology, art, history and natural history of Wiltshire for the public benefit. The Trustees have had regard to the Charity Commission's guidance on public benefit. The principal activity of the Society was to provide grants to the Wiltshire Archaeological and Natural History Society (the Company) Charity No. 1080096.

ACHIEVEMENTS AND PERFORMANCE

The Society contributed £32,939 to the Company, which provided significant assistance to its operations.

FINANCIAL REVIEW

Income and expenditure

The Society continues to receive income as the beneficiary of the Sandell Trust (Charity No. 276879). In this financial year it has paid all its income to the Company. Any operating expenses are borne by the Company. All its expenditure is made towards the charitable activities of the Company.

Risk Management

The Trustees have assessed the major risks to which the charity is exposed, including those relating to the finances of the charity, and are satisfied that systems are in place to mitigate any exposure to major risks.

Reserves

With the transfer, in November 2003, of its reserves to the Company the Society does not retain any substantial reserves. There were no reserves at 31 March 2024. The Trustees will be responsible for deciding how income will be dispensed in future either to the Company or to the Collections Trust or to be held in reserve by the Society as they deem appropriate.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The Society was established in 1853 and is a registered, unincorporated charity. At the Annual General Meeting on 22 November 2003, revised rules were approved for the regulation of the Society. The charity is a public benefit entity.

Management

The Trustees of the Wiltshire Archaeological and Natural History Society (the Company) are the trustees and members of the Society and its management. The Trustees meet annually during the year to authorise expenditure, to approve the annual report and accounts and to consider any other relevant matters.

Trustees' Financial Responsibilities

The law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities for that period and of its financial position at the end of the year. In preparing those financial statements the trustees are required to:

- i. select suitable accounting policies and apply them consistently;
- ii. make judgements and estimates that are reasonable and prudent;
- iii. state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- iv. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the charity's financial position and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. Internal risks are minimised by the implementation of procedures for the authorisation of all transactions and the situation is reviewed at regular intervals.

Risk Management

The Trustees have assessed the major risks to which the charity is exposed, including those relating to the finances of the charity, and are satisfied that systems are in place to mitigate any exposure to major risks.

Related Parties

The Wiltshire Archaeological and Natural History Society charities work closely together. This Society does not employ staff but Company staff assist, when required, with items such as reports and minutes. The Company bears the cost of the audit.

REFERENCE AND ADMINISTRATIVE DETAILS

The Trustees

For the year ended 31 March 2024 the Trustees of the Society, on account of being Trustees of the Wiltshire Archaeological and Natural History Society (the Company), were as follows:

Chair:	Martin J Nye, MA (Cantab) (to 28 March 2024) From 28 March 2024 - Alison Hems, BA, PhD, AMA, FRSA
Deputy Chair:	Alison Hems, BA, PhD, AMA, FRSA (to March 2024)
Hon. Treasurer:	Christopher R Kelly BSc, FCA, FIoD
Elected Trustees:	Richard Cardiff Claire Dobbin, MA, BA (Hons) Nicola Harris BSc (Hons) (from 12 November 2023) Lord Kerry, PhD, MA, MBA, MSc (from 12 November 2023) Gillian Kenny, MA, PhD (resigned May 2023), Ruth Kerr, MA, BA (Hons) Alfred La Vardera, MSc (to 12 November 2023) Katie Marsden, BSc (Hons) Daniel S Miles, BA, MA, MIfA (to 12 November 2023) Lachlan Robertson, MA, BSc (Hons)
Nominated Trustees:	Vacant, Wiltshire Council nominees Cllr. Christine Gay, Member, Devizes Town Council (from May 2021)

Registered Office

The Society offices are based at Wiltshire Museum, 41 Long Street, Devizes, Wiltshire. SN10 1NS.

Other formal appointments

Auditors:	David Owen & Co. 17 The Market Place, Devizes, Wiltshire. SN10 1BA.
Bankers:	HSBC Bank Plc, 45 Market Place, Devizes, Wiltshire. SN10 1HZ.

AUDITORS

David Owen & Co acted as the Society's auditors during the year and have expressed their willingness to continue to act.

Signed:


Dr Alison Hems, Chair, 26 September 2024

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF THE WILTSHIRE ARCHAEOLOGICAL AND NATURAL HISTORY SOCIETY

Opinion

We have audited the financial statements of the Wiltshire Archaeological and Natural History Society for the year ended 31 March 2024 which comprise of the Statement of Financial Activities, the Balance Sheet and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable Charities law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of section 144 of the Charities Act 2011 and Regulation 15 of the Charities (Accounts and Reports) Regulations 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standards, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concerns

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept, or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement (set out on page 2), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees' are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustee's either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and addressing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of laws and regulations that affect the company, focusing on those that had a direct effect on the financial statements or that had a fundamental effect on its operations. Key laws and regulations that we identified included the Charities Act 2011, tax legislation, data protection legislation and regulations imposed by the Financial Conduct Authority (FCA) with regards to the provision of insurance policies.
- We enquired of the trustees, reviewed correspondence with HMRC and reviewed meeting minutes for evidence of non-compliance with relevant laws and regulations. We also reviewed controls the trustees have in place to ensure compliance.

- We gained an understanding of the controls that the trustees have in place to prevent and detect fraud.
- We enquired of the trustees about any incidences of fraud that had taken place during the accounting period.
- The risk of fraud and non-compliance with laws and regulations and fraud was discussed within the audit team and tests were planned and performed to address these risks. We identified the potential for fraud in the following areas: misappropriation of cash and other assets, undisclosed related party transactions outside the normal course of business.
- We identified the greatest risk of material impact on the financial statements from irregularities, including fraud and revenue recognition of legacies, grants and investment income.
- We critically reviewed judgements and provisions included within the financial statements and examined the associated cut-off issues. Prior period forecasts were compared to actual results to ensure past judgements made were reasonable in comparison with eventual outcomes.
- We reviewed financial statements disclosures and tested to supporting documentation to assess compliance with relevant laws and regulations discussed above.
- We enquired of the trustees about actual and potential litigation and claims.
- We obtained independent confirmations from your bank regarding balances at the year-end in addition to any outstanding charges.
- We performed analytical procedures to identify any unusual or unexpected relationships that might indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud due to management override of internal controls we tested the appropriateness of journal entries and assessed whether the judgements made in making accounting estimates were indicative of a potential bias.

Due to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing fraud or non-compliance with laws and regulations and cannot be expected to detect all fraud and non-compliance with laws and regulations

Use of our Report

The report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



David Owen & Co
Chartered Accountant and Statutory Auditor
17 The Market Place, Devizes, Wiltshire, SN10 1BA
Date: 26 September 2024

David Owen & Co is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

WILTSHIRE ARCHAEOLOGICAL & NATURAL HISTORY SOCIETY
Charity No. 309534

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

	Note	Unrestricted Fund £	Total Funds 2024 £	Total Funds 2023 £
Income and Endowments from:				
Donations and legacies	2	33,000	33,000	33,000
		33,000	33,000	33,000
Expenditure On:				
Charitable activities	3	32,939	32,939	33,000
Bank Charges		61	61	
		33,000	33,000	33,000
Net income/(expenditure)		-	-	-
Net movement in funds		-	-	-
Reconciliation of funds:				
Total funds brought forward		-	-	-
Total Funds carried forward		-	-	-

WILTSHIRE ARCHAEOLOGICAL AND NATURAL HISTORY SOCIETY

Charity No. 309534

BALANCE SHEET AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Current Assets					
Debtors	5	-	-	-	-
Cash at Bank		2,745		2,745	
Total current Assets		2,745		2,745	
Liabilities					
Creditors: Amounts falling due within one year	6	2,745		2,745	
Net Current Assets			-		-
Total assets less current liabilities			-		-
The funds of the Society					
Unrestricted funds			-		-
			-		-

The notes on page 9 form part of these accounts.

The financial statements were approved by the Trustees on 26 September 2024 and signed on their behalf:

A Hems, Chair

A Hems

C R Kelly, Honorary Treasurer

C R Kelly

WILTSHIRE ARCHAEOLOGICAL AND NATURAL HISTORY SOCIETY

Charity No. 309534

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. Statement of Accounting Policies

Basis of Preparation

The financial statements have been prepared under the historical cost basis. The financial statements have been prepared in accordance with the requirements of the Charities Act 2011, with Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Society meets the definition of a public benefit entity under FRS 102.

Society Status

The Society is a registered charity, number 309534, and operates under the rules passed by members at the Annual General Meeting on 22 November 2003.

Tangible Fixed Assets and Depreciation

The Society has no tangible fixed assets.

Income and expenditure

Income and expenditure are recognised on an accruals basis.

2. Donations and Legacies

Income was received from the Sandell Trust of £33,000.

3. Charitable activities

At a Council Meeting on 20 July 2023, the Trustees authorised the Treasurer to remit the Sandell Trust monies to the Company (Charity no. 1080096/Company no. 3885649) as they arose, provided that the monies were not required by the Collections Trust (linked charity no. 1080096). During the year to 31 March 2024 the Trustees transferred monies to the Company, these transfers incurred bank charges totalling £61, resulting in a total of £32,939 being transferred to the Company. This was with the object of the Company educating the public by promoting, fostering interest in, exploration, research and publication on archaeology, art, history and natural history of Wiltshire for the public benefit.

4. Trustees Remuneration

The Trustees neither received nor waived any emoluments or expenses during the year.

5. Debtors

	2024	2023
Grants and donations: Income from the Sandell Trust	—	—
	<u>—</u>	<u>—</u>

6. Creditors: amounts falling due within one year

Due to Wiltshire Archaeological and Natural History Society (the Company)

<u>£2,745</u>	<u>£2,745</u>
<u>£2,745</u>	<u>£2,745</u>

WILTSHIRE ARCHAEOLOGICAL AND NATURAL HISTORY SOCIETY
Charity No. 309534

MINUTES OF THE ANNUAL GENERAL MEETING OF THE SOCIETY
held at Wiltshire Museum
on Thursday 28 September 2023, commencing at 6.30 pm

Minute
no.

1/23 PRESENT

Dr Alison Hems (Deputy Chair) – via Zoom, Mr Chris R Kelly (Hon Treasurer),
Ms Ruth Kerr – via Zoom, Mr Alfred La Vardera, Ms Katie Marsden – via Zoom,
Mr Dan S Miles, Mr Martin Nye (Chair).

In Attendance: Mr David Dawson (Director) – via Zoom, Mrs Karen P Jones
(Marketing & Administration Manager - minute taker) and Ms Nicola Trowell
(Programme Manager – Assizes for Devizes Project). Simon Kerry (Earl Kerry),
trustee elect, was also present as an observer.

APOLOGIES

Mr Richard Cardiff, Mrs Chris Gay (Devizes Town Council nominee),
Mr Lachlan Robertson and Mrs Lisa Brown (Curator). Ms Claire Dobbin was unable
to attend.

2/23 WELCOME

The Chair welcomed Trustees to the meeting, with Simon Kerry attending as an
observer, prior to his election to the Board of Trustees at the November AGM of
WANHS (1080096/3885649).

3/23 MINUTES OF ANNUAL GENERAL MEETING HELD 24 November 2022

The minutes of the Annual General Meeting held on 24 November 2022 were
AGREED as a true record of the meeting.

4/23 REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

The meeting RECEIVED the Report and Accounts for the year ended 31 March 2023,
which had been approved by a meeting of the Council on 20 July 2023.

5/23 APPOINTMENT OF AUDITORS

Proposed by Mr Nye and seconded by Mr Kelly, the meeting **AGREED** to re-appoint
David Owen & Co., Chartered Accountants, as Auditors to the Society and authorised
the Council to determine their remuneration.

The meeting closed at 6.34 pm