

THE OXFORDSHIRE RECORD SOCIETY
TRUSTEES' ANNUAL REPORT
&
FINANCIAL STATEMENTS
For the year ended 31st December 2025

Charity No. 209808

**THE OXFORDSHIRE RECORD SOCIETY
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2025**

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REFERENCE AND ADMINISTRATIVE DETAILS

Charity Registration Number

209808

Registered office:

9 Pymore Road, Bridport DT6 3XE

Trustees:

Prof William Gibson

Dr Thomas Dobson

Christopher Fance MA

Prof Elizabeth Gemmill (appointed November 2025)

Deborah Hayter MA

Dr Matthew Holford

Ian Johnson

Lindsay McCormack

Dr Keith Parry

Dr Julian Anthony Reid

Dr Adrienne Rosen

Dr Simon Townley

Dr Michael Webb

Bankers:

Barclays Bank Plc

7 Juniper Drive

Maidenhead SL6 8RE

Independent Examiner:

Sue Kowszun BA FCA DChA,

Harlequin Accounting & Financial Services Ltd

Bancroft, Mill Road

West Chiltington, West Sussex RH20 2PZ

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REPORT OF THE TRUSTEES

The Trustees of The Oxfordshire Record Society (ORS) present their Annual Report and Financial statements for the year ended 31 December 2025. These comply with the governing documents of the charity and the Charities Act 2011.

The ORS was founded in 1919, and its constitution was adopted on 6th October 2010, as amended by resolutions dated September 2011, September 2015 and November 2025. It was founded to advance the education of the public in the subject of history, and to facilitate historical research by the publication and distribution and interpretation of records relating to the history of the County of Oxfordshire.

It was registered with the Charity Commission in England and Wales as Charity No. 209808.

OBJECTS OF THE CHARITY

- To make primary sources for the history of Oxfordshire's people and places accessible
- To raise awareness and understanding of this legacy
- To encourage research and links between researchers

PUBLIC BENEFIT

The Trustees have complied with their duty to have due regard to the Charities Commission's public benefit guidance when exercising their powers and duties to which that guidance is relevant. The following section describes how they have done this.

ACTIVITIES AND OPERATIONS FOR THE YEAR ENDED 31 December 2025

- Published the Society's Annual volume *Bampton Vestry Minutes 1730-1858* edited by Diana Bennett
- 'Work on the second edition of the *Historical Atlas of Oxfordshire* is nearing completion and the volume is planned as the Society's 2026 volume'
- At the AGM at RAF Benson members of the public were able to attend the talk by Dr Simon Townley on the Bampton volume.

GOVERNANCE AND MANAGEMENT

The Charity is governed by a constitution drawn up in consultation with the Charity Commission of England and Wales and approved by the ORS in October 2010 as amended in September 2011, September 2015 and November 2025.

No staff are employed by the Charity, which is entirely reliant upon volunteers.

Trustees' responsibilities in the preparation of financial statements

The Trustees are responsible for preparing the Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities Act;
- Make judgements and estimates that are reasonable and prudent; and

- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Society will continue on that basis.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Society and enable them to ensure that the financial statements comply with the applicable law. 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.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Risk management

The major risks to which the Trustees believe the ORS is exposed are discussed at Trustee meetings and are reviewed on a regular basis. The Trustees believe that, as far as is practical, these risks are managed in an appropriate manner.

The ORS governing documents and policies are reviewed regularly to ensure that they keep pace with developments in best practice.

Grant making policy

At present, the ORS only awards grants in support of projects with which it is engaged.

Reserves

The ORS's policy with regards to reserves is to make suitable expenditure on the ongoing activities, whilst maintaining adequate funds to deal with current and medium-term needs and having the necessary provision to deal with unforeseen circumstances. As of 31 December 2025, the Charity's free reserves were £18,600 (2024: £16,947).

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Independent examiner

In view of the scale of the Charity's activities and net assets, neither an independent audit nor an independent examination of the Financial Statements is required. However, the Trustees have resolved to have an independent examination, and this has been carried out by Sue Kowszun BA FCA DChA.

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Statement of disclosure of information to the Independent Examiner

The Trustees and Executive Committee at the date of approval of this Trustees' annual report confirm that, so far as each of them is aware, there is no relevant examinable information of which the Charity's independent examiner is unaware, and the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant.

On behalf of the Trustees:

A handwritten signature in black ink, appearing to read 'Ian Johnson', followed by a period.

Ian Johnson, *Treasurer*

3rd June 2026

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE OXFORDSHIRE RECORD SOCIETY

I report to the trustees on my examination of the financial statements of The Oxfordshire Record Society (the Charity) for the year ended 31 December 2025 which are set out on pages 8 to 12.

Responsibilities and basis of report

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

Having satisfied myself that the accounts are not required to be audited for this year under section 144 of the Act and are eligible for independent examination at the request of the Trustees, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Act. In carrying out my examination, I have followed the 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 matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with those records; or
- 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.



Sue Kowszun BA FCA DChA
Harlequin Accounting and Financial Services Limited
Bancroft, Mill Road, West Chiltington, West Sussex RH20 2PZ

3rd June 2026

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STATEMENT OF FINANCIAL ACTIVITIES

	Note	Restricted Funds 2025 £	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
INCOME					
Donations and legacies	2	5,500	6,276	11,776	10,678
Income from charitable activities	3	-	281	281	1,295
Investment Income		-	857	857	951
Total income		5,500	7,414	12,914	12,924
EXPENDITURE					
Expenditure on charitable activities	4	3,759	5,761	9,520	11,029
Net income for the year before gains and losses		1,741	1,653	3,394	1,895
Total funds brought forward		15,843	16,947	32,790	30,895
Total funds carried forward		17,584	18,600	36,184	32,790

BALANCE SHEET

	Notes	2025 £	2024 £
Current Assets			
Debtors	7	757	750
Cash at bank		37,188	33,475
		37,945	34,225
Creditors: amounts due within one year	8	1,761	1,435
Total current assets		36,184	32,790
Total unrestricted funds	9	18,600	16,947
Total restricted funds	9	17,584	15,843
Total funds		36,184	32,790

The accompanying accounting policies and notes form an integral part of these financial statements. These financial statements and notes on pages 9 to 12 were approved and authorised for issue by the Trustees on 3rd June 2026 and signed on their behalf by:

Ian Johnson, Treasurer

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NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention and comply with the Charities Act 2011.

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

These unaudited financial statements have been subjected to independent examination. See report on page 7.

The principal accounting policies of the Charity have remained unchanged from the previous year and are set out below.

Going Concern

The financial statements have been prepared on the going concern basis.

Income

Incoming resources are included gross, without netting off any related expenditure.

Incoming resources, including legacies, are generally recognised when the society received them:

- Donations are included in the Statement of Financial Activities (SOFA) gross of any related tax claim received
- Income relating specifically to a future accounting period is deferred
- Interest on funds on deposit is included when receivable

Gift Aid is included based on the amount recoverable at the accounting date

Expenditure

Expenditure is included by the Charity on an accruals basis and is allocated between:

- Expenditure incurred directly in the furtherance of the Charity's objectives
- Expenditure incurred directly in the management and administration of the Charity
- Expenditure incurred directly on activities necessary for the Charity to comply with its statutory obligations

Taxation

The Society is a registered charity and therefore, is not liable to income tax or corporation tax derived from its charitable activities, as it falls within the various exemptions available to registered charities.

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2. DONATIONS AND LEGACIES

	Restricted Funds 2025 £	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Subscriptions	-	4,174	4,174	2,728
Donations	5,500	2,102	7,602	7,950
	5,500	6,276	11,776	10,678

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds 2025 £	Total Funds 2024 £
Sale of publications & merchandise	50	185
Royalties	231	1,110
	281	1,295

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Restricted Funds 2025 £	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Printing & reproduction	3,759	3,940	7,699	6,493
Mailing costs	-	399	399	1,680
Digitalisation	-	-	-	994
Honorariums	-	-	-	500
Promotional activities & website	-	720	720	811
Activities undertaken directly	3,759	5,059	8,818	10,478
Support costs - (see note 5)	-	473	473	356
Governance costs (see note 6)	-	229	229	195
Total charitable activities	3,759	5,761	9,520	11,029

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5. SUPPORT COSTS

	Unrestricted Funds 2025 £	Total Funds 2024 £
Accountancy and taxation	200	200
Software support costs	234	91
Bank charges	26	15
Subscriptions	13	50
	473	356

6. GOVERNANCE COSTS

	Funds 2025 £	Funds 2024 £
Independent Examination	150	150
Trustee expenses	54	-
AGM	25	45
	229	195

7. DEBTORS

	Total Funds 2025 £	Total Funds 2024 £
Gift Aid claims receivable	750	750
Prepayments	7	-
	757	750

8. CREDITORS: amounts falling due within one year

	Total Funds 2025 £	Total Funds 2024 £
Accruals	658	1,435
Deferred income	1,103	-
	1,761	1,435

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9. MOVEMENT OF FUNDS

	Restricted Funds 2025 £	General Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Cash at bank	17,584	19,604	37,188	32,790
Other net assets	-	(1,004)	(1,004)	(685)
Net assets	17,584	18,600	36,184	32,105
	1st Jan 25	Income	Expenditure	31st Dec 25
Digitalisation Fund	789	-		789
History Atlas Fund	15,054	5,500	3,759	16,795
Total Restrctied Funds	15,843	5,500	3,759	17,584
Unrestricted Funds	16,967	7,414	5,761	18,620
	32,810	12,914	9,520	36,204