

GUILD OF ONE-NAME STUDIES CIO

Statement of financial activities (Including income and expenditure account) For the year ended 31 August 2023

| | Notes | Unrestricted fund 2023 £ | Restricted fund 2023 £ | Total 2023 £ |
|--|-------|-----------------------------------|---------------------------------|--------------------|
| Income from: | | | | |
| Transfer of funds from Guild of One-Name Studies | | 115,036 | 9,015 | 124,051 |
| Donations and legacies | 2 | 54,867 | - | 54,867 |
| Charitable activities | 3 | 30,276 | - | 30,276 |
| Other trading activities | 4 | 5,238 | - | 5,238 |
| Interest received | | 252 | - | 252 |
| Total | | 205,669 | 9,015 | 214,684 |
| Expenditure on: | | | | |
| Raising funds | 5 | 10,458 | - | 10,458 |
| Charitable activities | 6 | 74,297 | 585 | 74,882 |
| Total | | 84,755 | 585 | 85,340 |
| Net movement in funds | | 120,914 | 8,430 | 129,344 |
| Fund balances | | | | |
| At 31 August 2023 | | 120,914 | 8,430 | 129,344 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

GUILD OF ONE-NAME STUDIES CIO

BALANCE SHEET

As at 31 August 2023

| | Notes | 2023 £ | 2023 £ |
|---|-------|-----------------|-----------------------|
| Fixed assets | | | |
| Tangible assets | 10 | | 514 |
| Current assets | | | |
| Stock | | 12,672 | |
| Debtors | 11 | 24,796 | |
| Cash at bank and in hand | | 137,171 | |
| | | <u>174,639</u> | |
| Creditors: amounts falling due within one year | 12 | <u>(25,018)</u> | |
| Net current assets | | | 149,621 |
| Creditors: amounts falling due within one year | 13 | | (20,791) |
| Total assets less current liabilities | | | <u><u>129,344</u></u> |
| Funds | | | |
| Restricted funds | 15 | | 8,430 |
| <u>Unrestricted funds:</u> | | | |
| Designated funds | 16 | 14,458 | |
| Unrestricted general fund | | <u>106,456</u> | |
| | 17 | | <u>120,914</u> |
| | | | <u><u>129,344</u></u> |

The financial statements were approved by the Trustees on
on their behalf by:

2024 and signed

Trustee

GUILD OF ONE-NAME STUDIES CIO

Notes to the financial statements For the year ended 31 August 2023

| 2. Donations and legacies | Unrestricted 2023 £ | Restricted 2023 £ | Total 2023 £ |
|-----------------------------|---------------------------|-------------------------|----------------------|
| Subscriptions Received | 41,059 | - | 41,059 |
| New Member Applications | 1,371 | - | 1,371 |
| Study Registration Fees | 2,860 | - | 2,860 |
| Donations | 5,005 | - | 5,005 |
| Gift Aid | 4,498 | - | 4,498 |
| Other | 74 | - | 74 |
| | <u>54,867</u> | <u>-</u> | <u>54,867</u> |
| | <u><u>54,867</u></u> | <u><u>-</u></u> | <u><u>54,867</u></u> |
| 3. Charitable activities | Unrestricted 2023 £ | Restricted 2023 £ | Total 2023 £ |
| Conference Income | 24,516 | - | 24,516 |
| Seminar Income - UK | 2,393 | - | 2,393 |
| Seminar Income - Canada | 3,367 | - | 3,367 |
| | <u>30,276</u> | <u>-</u> | <u>30,276</u> |
| | <u><u>30,276</u></u> | <u><u>-</u></u> | <u><u>30,276</u></u> |
| 4. Other trading activities | Unrestricted 2023 £ | Restricted 2023 £ | Total 2023 £ |
| Books | 302 | - | 302 |
| Software | 346 | - | 346 |
| FTDNA Kits (Y & FF) | 4,399 | - | 4,399 |
| Other | 191 | - | 191 |
| | <u>5,238</u> | <u>-</u> | <u>5,238</u> |
| | <u><u>5,238</u></u> | <u><u>-</u></u> | <u><u>5,238</u></u> |

GUILD OF ONE-NAME STUDIES CIO

Notes to the financial statements For the year ended 31 August 2023

5. Costs of generating voluntary income

| | Total 2023 £ |
|--------------------------------------|--------------------|
| <u>Marketing Activities</u> | |
| UK | 184 |
| Europe | 160 |
| USA | 160 |
| Canada | 160 |
| Australia | 654 |
| New Zealand | 160 |
| General Marketing | 1,630 |
| <u>Guild Stand Activities</u> | |
| UK Stand Expenses | 884 |
| Roots Tech (UK) | 540 |
| <u>Cost of sales</u> | |
| Books | 129 |
| Software | 217 |
| FTDNA Kits | 5,073 |
| Other sales | 507 |
| | <hr/> |
| | 10,458 |
| | <hr/> <hr/> |

6. Expenditure on charitable activities

| | Total 2023 £ |
|-------------------------------------|--------------------|
| Direct costs | |
| Conference | 24,157 |
| Seminar expenses - UK | 5,314 |
| Seminar expenses - AUS | 3,813 |
| Guild Journal and Register | 18,571 |
| Guild projects | 7,341 |
| Members handbook | 84 |
| Subscriptions to other societies | 168 |
| Website | 2,340 |
| Computer costs | 330 |
| Spending from Teece legacy | 585 |
| | <hr/> |
| | 62,703 |
| | <hr/> |
| Share of support costs (see note 8) | 12,179 |
| | <hr/> |
| | 74,882 |
| | <hr/> <hr/> |

GUILD OF ONE-NAME STUDIES CIO

Notes to the financial statements For the year ended 31 August 2023

7. Support costs

| | Total 2023 £ |
|-----------------------------|--------------------|
| Committee Meeting expenses | 160 |
| Front office / Telephone | 1,172 |
| Insurance | 432 |
| Postage | 1,195 |
| Printing and stationery | 632 |
| Accountancy | 1,099 |
| Bank charges | 1,690 |
| Foreign currency exchange | 2,383 |
| Sundry expenses | 317 |
| Depreciation | 385 |
| <u>Governance costs:</u> | |
| AGM expenses | 1,339 |
| Independent Examination fee | 1,375 |
| | <hr/> |
| | 12,179 |
| | <hr/> <hr/> |

8. Trustees and employees

The charity has no employees. The Trustees receive £1,162 relating to reimbursed of expenses in the period to 31 August 2023.

9. Related party transactions

The Trustees attend the annual conferences and pay the same delegate rate as other attendees.

There were no related party transaction in the period to 31 August 2023.

GUILD OF ONE-NAME STUDIES CIO

Notes to the financial statements For the year ended 31 August 2023

10. Tangible fixed assets

| | Fixtures and fittings £ |
|--|-------------------------------|
| Cost | |
| Transferred from The Guild of One-Name Studies | 899 |
| At 31 August 2023 | <u>899</u> |
| Depreciation | |
| Depreciation charged in the year | 385 |
| At 31 August 2023 | <u>385</u> |
| Net book value | |
| At 31 August 2023 | <u><u>514</u></u> |

11. Debtors

| | 2023 £ |
|--|---------------|
| Amounts falling due within one year | |
| Trade debtors | 751 |
| Other debtors | 4,232 |
| Prepayments and accrued income | 19,813 |
| | <u>24,796</u> |

12. Creditors: amounts falling due within one year

| | 2023 £ |
|--|---------------|
| Trade creditors | 21,022 |
| Deferred income - Subscriptions / Term Memberships | 1,604 |
| Deferred income - Conferences | 354 |
| Other creditors | 523 |
| Accruals | 1,515 |
| | <u>25,018</u> |

13. Creditors: amounts falling due after one year

| | 2023 £ |
|--|---------------|
| Deferred income - Subscriptions / Term Memberships | 20,791 |
| | <u>20,791</u> |

GUILD OF ONE-NAME STUDIES CIO

Notes to the financial statements For the year ended 31 August 2023

14. Deferred income

| | 2023 £ |
|--|-------------|
| Transferred from the Guild of One-Name Studies | 23,137 |
| Received in year | 3,352 |
| Transferred to SOFA | (3,740) |
| | <hr/> |
| At 31 August 2023 | 22,749 |
| | <hr/> <hr/> |
| Due within one year (Note 12) | 1,958 |
| Due after one year (Note 13) | 20,791 |
| | <hr/> |
| At 31 August 2023 | 22,749 |
| | <hr/> <hr/> |

15. Restricted funds

| | Income £ | Expenditure £ | Transfers £ | Balance at 31 Aug 23 £ |
|------------------------|-------------|------------------|----------------|------------------------------|
| CURRENT YEAR | | | | |
| Brian V Teece Legacy | 9,015 | (585) | - | 8,430 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total restricted funds | 9,015 | (585) | - | 8,430 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

Brian V Teece Legacy - To be used as per bequest for the Teece Study

16. Designated funds

| | New designations £ | Designations released £ | Balance at 31 Aug 23 £ |
|------------------------|--------------------------|-------------------------------|------------------------------|
| CURRENT YEAR | | | |
| Library Digitisation | 5,300 | - | 5,300 |
| Software costs | 9,158 | - | 9,158 |
| | <hr/> | <hr/> | <hr/> |
| Total designated funds | 14,458 | - | 14,458 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

Software costs - Preservation of Members' websites

Library Digitisation - To digitise records and reduce storage costs

GUILD OF ONE-NAME STUDIES CIO

Notes to the financial statements For the year ended 31 August 2023

17. Net Analysis of Funds

Fund balances at 31 October 2022 are represented by:

| | Unrestricted £ | Restricted £ | Total £ |
|--|-------------------|-----------------|----------------|
| Tangible assets | 514 | - | 514 |
| Stocks - For resale | 12,672 | - | 12,672 |
| Debtors | 24,796 | - | 24,796 |
| Cash at bank and in hand | 128,741 | 8,430 | 137,171 |
| Creditors: amounts falling due within one year | (25,018) | - | (25,018) |
| Creditors: amounts falling due after one year | (20,791) | - | (20,791) |
| | <u>120,914</u> | <u>8,430</u> | <u>129,344</u> |

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