

Guild of One-Name Studies

Trustees' Annual Report

Year ended 31 October 2017



Guild of One-Name Studies

Box G, 14 Charterhouse Buildings
Goswell Road, London
EC1M 7BA

Tel: 0800 011 2182 (UK)

Tel: 1-800 647 4100 (North America)

Tel: 1800 305 184 (Australia)

Trustees' Annual Report

Year ended 31 October 2017

Reference and Administrative:

Details of the Guild of One-Name Studies, its Trustees and Advisors

The Guild of One-Name Studies was established on 1st September 1979 and its registered office address is: Box G, 14 Charterhouse Buildings, Goswell Road, London EC1M 7BA, UK.

Trustees

Membership of the Committee during the year, showing those members who resigned, retired or were elected part way through the year, was as follows:

Current Committee members		
Member	Date of appointment to Committee (if during financial year)	Role (date of appointment 28 March 2015 if not otherwise stated)
Peter Alefounder Rodney Brackstone Tracy Care Peter Copsey Stephen Daghish Paul Featherstone Julie Goucher Paul Howes	from 1 April 2017	SemSub Chairman Treasurer Renewals Secretary, Marriage Challenge Coordinator, Librarian & Archivist Vice-Chairman Stand Manager Secretary, Regional Representative Coordinator Chairman
Outgoing Committee members		
Samantha Godley	Appointed 1 April 2017 Resigned 29 August 2017	Education Officer

The Guild has no salaried staff. All activities and services are undertaken by the unpaid voluntary efforts of its members. The Guild is indebted to its many volunteers, whose support was crucial in order to achieve the successes of 2016 -2017.

Professional Advisors

The names and addresses of the Guild's professional advisors, as required by the Charity Commission's statement of recommended practices, are:

Independent Examiner

M A Wilkes, FCA
Wilkins Kennedy LLP
Delandale House, 37 Old Dover Road,
Canterbury
Kent, CT1 3JF

Bankers

Santander	CCLA Investment Management Ltd
BBAM	Senator House
Bridle Road	85 Queen Victoria Street
Bootle, Merseyside	London
L30 4GB	EC4V 4ET

Structure, Governance and Management

The Guild of One-Name Studies was established on 1 September 1979 and registered as an unincorporated association with the Charity Commission on 21 September 1989 (Registered Charity No. 802048). The Guild's governing constitution was last amended on 22 November 2015.

The affairs of the Guild are managed by a Committee consisting of no more than eleven Guild members, of whom four are designated Officers, namely Chairman, Vice Chairman, Secretary and Treasurer. The members of the main Committee of the Guild are the Trustees of the charity. All Trustees are appointed for one year at the Guild's Annual General Meeting. In 2017 nine members were proposed and seconded and duly appointed to the Committee, one of whom then later resigned for health reasons.

The Trustees (Committee members) are required to keep proper books of accounts in respect of all sums of money received and expended by the Guild and prepare financial statements for each financial year that provide a true and fair view of the financial affairs of the Guild, of the surplus or deficit of the funds of the Guild for that period. In preparing these financial statements the Committee members are required (unless it is inappropriate to presume that the Guild will continue to exist) to:

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are appropriate and prudent
- prepare financial statements on the basis that the Guild is a going concern

The Committee members are also responsible for safeguarding the assets of the Guild and taking reasonable steps to prevent fraud and other irregularities.

Subcommittees

The Guild establishes Subcommittees to carry forward the objectives of the Guild. The Guild's Constitution requires that the Chairman and the Treasurer are ex-officio members of all Subcommittees. The purpose of such Subcommittees and their membership as at October 2017 are shown below.

Subcommittee	Purpose	Current Members
Seminars	Organising seminars to educate the public in One-Name Studies	Rodney Brackstone (Chairman), Tracy Care, Julie Goucher (Passive), Paul Howes (Passive), Rod Clayburn, Jackie Depelle, Richard Heaton, Sue Thornton-Grimes, Gordon Adshead, Dominic Johnson, Sue Swalwell and Alan Moorhouse

Risk Assessment

The Trustees have reviewed the financial and other major risks to which the Guild of One-Name Studies is exposed and have established procedures to manage those risks.

The Guild's Objectives and Activities

The objectives of the Guild of One-Name Studies are to:

- advance the education of the public in One-Name Studies (defined as research into the genealogy and family history of all persons with the same surname and its variants), and
- promote the preservation and publication of the resultant data, and to maximize its accessibility to interested members of the public

The Guild aims to be the worldwide centre of excellence in One-Name Studies and to promote the interests of both individuals and groups who are engaged in them. Through its programme of activities, it provides the means to share, exchange and publish information about One-Name Studies. It also seeks to encourage and assist those interested in One-Name Studies by means of conferences, seminars and many other activities and projects.

The Guild's main aims during recent years, and continued by the current Committee, have been to:

- increase the range of services available to its members
- create positive links with academia and commercial genealogical organizations; and
- strengthen its position as the leading global genealogy society specializing in one-name (surname) studies

The Guild's strategy to meet its objectives is to maintain its current range of services and products and seek to extend these by encouraging members to come forward with new projects that do not rely solely on the limited resources of the Committee. The education of the public in one-name studies has been significantly progressed with the appointment of National Guild Representatives and a large number of Guild speakers at the Who Do You Think You Are? Live 2017 event held in Birmingham, several Guild members speaking at RootsTech 2017 and other major conferences around the world, our public Facebook page, our members' own personal websites and a number of presentations around the world made by members about One-Name Studies.

Member support has been improved with the Regional Representatives across the globe, as well as the Mentor Coordinator and Front Office Manager who provide personal contact for new members to highlight the benefits available to them.

The Guild continues to broaden its facilities by extending the use of IT-based services, in particular those which members can contribute to or use on a self-service basis.

The Guild provides a vast range of services to enable its members to expand on their one-name studies and to provide possible additional information to members of the public requesting assistance on a particular registered surname. Membership benefits include, but are not limited to:

- a high quality printed quarterly Journal of One-Name Studies now also available as a PDF to members who want it
- a range of one-day seminars throughout the year on one-name themes. To date, these have mainly been held in the UK, but in 2017 a weekend retreat was organized in Australia.
- an annual conference on a range of one-name study themes
- an annual Register of One-Name Studies with an up-to-date copy always available online
- a Profile facility to enable all members to create their own publicly searchable ONS web page
- a Guild Rootsweb mailing list, a private Facebook group and a Guild Web-Forum, where members exchange ideas, discuss their research and alert members to useful sources of genealogical data
- the Guild's main website - www.one-name.org - to provide one-name study information to members and the general public including a wiki, allowing members to share their experiences with others and preserve the results, for instance recordings of Seminar sessions. Subsidiary to the main site is <http://ww1.one-name.org/>, designed to allow members to share stories and remember those whose lives were ended or totally altered by the First World War
- Publication of booklets relating to one-name studies, notably Seven Pillars of Wisdom: The Art of One-Name Studies: and the A Members' Handbook, both now being revised and re-written.
- a free phone/toll-free telephone contact point in the UK, North America and Australia to enable members of the public and Guild members to easily contact the Guild
- Guild email aliases to all Guild members to assist in communicating with the public while shielding the member's private email address from public view
- a range of lookup services to members to assist in the collection of genealogical data
- Marriage Challenges, in which volunteers search for marriage entries in the deposited Parish Registers for a particular Registration District, mainly but not exclusively in England & Wales
- a Marriage Index including worldwide entries to help link members' knowledge of marriages, and also, for Anglican marriages in England and Wales, to help locate the parish (currently it has well over a million marriages) - also available to the public via <http://www.marriage-locator.co.uk/>.
- a 'BMD Vault' of birth, marriage and death certificates worldwide to assist members with their one- name study research
- a Scottish Index to allow searching for any name appearing in Scottish marriage certificates, not just those indexed by the GROS
- a Probate Index to provide searches for names in wills not indexed in the various Will Calendars
- a 'Newswatch' project where volunteers pass on published news of surnames to relevant members
- a discount on Y-DNA and autosomal DNA kits from Family Tree DNA throughout the year and advice and support to members on DNA testing
- a Mentoring scheme to support new members of the Guild
- a facility to produce 'faux certificates' using Birth/Marriage/Death transcribed data
- development of online distance learning courses on one-name study subjects

- an Online Library of digitized one-name study material, donated or bequeathed, to help promote the preservation of data
- an online data archive facility (ONS datastores) to enable members to back-up their ONS data on the Guild website, and to allow other members and the general public to access their data
- occasional Google Hangouts, now being replaced by a series of interactive webinars
- The Members' Websites Project, a service designed to help members with the long-term preservation of their One-Name Study websites which in the two years since it went live has now preserved 175 websites with over 2 million lives.
- A long-term online family data preservation service arranged with FamilySearch.org at no cost to members which in less than a year is approaching 1million lives.

The Trustees present their report and accounts for the year ended 31 October 2017. These have been prepared in accordance with statutory requirements and Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 as amended during 2017.

Achievements and Performance

The membership of the Guild of One-Name Studies at the end of October 2017 was 2,982 (3,041 in 2016). Membership details are:

	UK	Australia	Canada	NZ	USA	Other	TOTAL
Membership as at 31 October 2017	2,143	197	113	68	360	101	2,982
<i>as at 31 October 2016</i>	2,191	199	114	71	360	106	3,041

Last year, the trustees noted that following an increase in subscription rates on 1 November 2016, a larger than usual number of members did not renew their membership. Given that many new members pay for more than a whole year when they join this will have some impact during 2017-2018 too. As of 19 January 2018, there are 2,894 members with a total of 2,532 studies, a very slight decrease from the previous year's total of 2,573.

The Committee met on seven occasions during the year, details of which are provided on the Guild website as part of the Guild's transparent governance arrangements. It continues to expand on the benefits offered to members and volunteer projects within the organization and links are maintained with FamilySearch, the Family Names of the British Isles (FaNBI) based at the University of the West of England and Ancestry.com, as well as the long-standing relations with FindMyPast and Pharos Teaching and Tutoring Ltd.

During the year, the Guild has been represented at meetings of the Australian Federation of Family History Organizations, the Federation of Family History Societies and the Scottish Association of Family History Societies and the Association of Family History Societies of Wales.

Over the course of the year the Guild stand has been in attendance at Family History Fairs, Shows, and Expos across the globe, including Who Do You Think You Are? Live 2017 events in Birmingham, the now defunct primary genealogy event in the UK and at the Southern California Jamboree 2017 in Burbank. Additionally, two members represented the Guild at the International German Genealogy Conference in Minneapolis in July.

The Guild's 38th Conference was held from Friday 31 March to Sunday 2 April 2017 at the Macdonald Botley Park Hotel in Boorley Green, Southampton, SO32 2UA with the Annual General Meeting on Saturday 1 April 2017. A Special General Meeting was held the same day in response to a series of Resolutions presented by several members.

The 2017 conference theme had a nautical and travel theme "Port and Starboard". The programme included talks from guest Sara Cox and members Ian Macdonald, Kim Baldacchino, Michelle Patient, Janet Few, Bob Cumberbatch, Peggy Chapman, Tessa Keough and Jean-Marc

Bazzoni and a variety of DNA presentations on the Friday afternoon from members, Maurice Gleeson, Barbara Griffiths and Debbie Kennett.

The Seminar Subcommittee has organized four excellent seminars during the year at the British National Railway Museum in York, in Bearley, near Stratford upon Avon, in Leasingham in Lincolnshire and in Chartham, near Canterbury in Kent. The long-term average number of seminars per year continues to be four. All seminars were video-recorded with the presentations preserved on our website.

The Guild continues to publish the award-winning Journal of One-Name Studies each quarter, which was distributed to members in January, April, July and October, and small quantities were also sold commercially. It is now in its tenth year as a full-colour publication, under the editorship of Jean-Marc Bazzoni.

The Guild published the 2017 edition of its annual Register of One-Name Studies which was distributed to all subscribing members, and to some Record Offices and libraries in the UK, USA and Australasia. Seven Pillars of Wisdom: The Art of One-Name Studies has been sold to members and non-members via the Regional Representatives and at events attended by the Guild Stand. This April 2012 volume is now rather jaded, and a small group of members is considering how to revise and rewrite it.

A sliding scale of membership fees exists which is dependent upon the month in which a new member joins the Guild. In keeping with the Guild's international aims, membership subscriptions for new members may now be paid online in any of six currencies.

The fellowship scheme - Master Craftsman of the Guild (MCG) - was introduced in 2010, honouring members who are considered to be outstanding either in the depth and range of their expertise or in their contribution to the running of the Guild. A further four MCGs were announced at this year's Annual General Meeting in April 2017, making a total of 32 to date. All the citations are available on the Guild's website.

The annual Guild Award of Excellence (GAoE) scheme seeks to acknowledge excellence in members' contributions to publications of all kinds relating to One-Name Studies. In 2017, 13 awards were made to members for their articles and websites, details of which are available on the Guild's website.

During 2017, the Guild's main website - www.one-name.org - has continued to expand and the transition to WordPress has continued apace thanks to the continuity of our team managing the site. We are deeply indebted to our team of Kim Baldacchino and Ken Mycock for the progress made and plans laid and to two or three additional members who have stepped forward to join our team.

As noted above, the Guild also aims to be global and we have made progress toward this goal during the year. Our presence at events outside the UK has increased, we have made a purchase of books produced by the Mayflower Society to assist members with early New England records, the number of surnames under study which originate outside the British Isles has markedly increased and now numbers about 100, although the proportion of members outside the UK seems remarkably stable.

The trustees would like to extend their thanks to member Gary Anstey for his generosity in donating the proceeds of the sale of his book, *"ANSTEY: Our true surname origin and shared medieval Ancestry."* to the Guild.

Challenges

We see three major challenges facing us in coming months.

1 - The demise of the Who Do You Think You Are? Live exhibition will make it more difficult to attract new members in the UK. We will need to do more to get our name in front of family historians everywhere. Our effort in putting on Webinars begun in early 2018 will help in this regard.

2 - the turnover of members leaving after just one full year of membership continues to get our attention. We published some new web pages on "Starting your ONS" on the public side of our website as a first step in trying to help newer members actually make a start on their study.

3 - the publication of new regulations in the UK on General Data Protection Regulations (GDPR) will affect our administration considerably and will need the attention of every single member we have. We will be writing to every member to ask their consent to our storing and using data about them so

that we can administer the Guild, provide links to members' email accounts for those members with registered Studies, and so on. If members do not provide us with their consent, much communication/information flow from us to them will have to cease.

The Guild's Public Benefit

All activities, services and facilities of the Guild have been, or are being, developed to ensure that they either provide direct benefit to the public or provide assistance to our members to enable them to expand on their knowledge of one-name studies and their own collection of one-name data for the subsequent benefit of the public. The Guild activities indicate whether they are available directly or indirectly to members of the public. Members of the public can and do attend the Guild seminars and its annual conference, and the Trustees are continually seeking to explore ways in which the expertise and knowledge of our members on one-name studies can be passed on to the public.

As stated above, the Guild maintains a number of websites available to the public: one-name.org, one-name.net, ww1.onename.org, marriagelocator.co.uk and surnamestudies.org.uk. Beyond these, and particularly one-name.net and the Profile webpages for registered studies, there are hundreds of websites maintained by Guild members, each of which plays its part in educating the public on their surname and thus on studying surnames in general.

The trustees continue to pay due regard to the guidance provided by the UK Charity Commission on public benefit in deciding what activities the Guild should undertake or expand upon, and in the general maintenance of the Guild and its finances.

Financial Review

We noted last year that after seven years of constant subscriptions the Guild had a challenging year financially in 2015-2016 with the Guild's reserves decreasing. The trustees took the bold step of asking members for substantially increased annual subscriptions reflecting the huge increases in postage and printing costs experienced over the prior period. This has had the effect of "shaking out" a few members who weren't feeling that they were getting enough value from their membership. However, the fall in membership was lower than the increase in fees and we are pleased to report that our finances have begun to recover, just as we had hoped. Our reserves remain below where we would like to see them - see next section.

The principal sources of the Guild's income and where the money is spent are shown in the Guild's Statement of Financial Activities. Income of £119,752 exceeded expenditure of £115,537 by £4,215. The same long-term trends that we have seen in recent years have continued to develop with the continuing move to lower on-line sales, the increasing proportion of members from outside the UK and rapidly increasing postal charges. As before, this has been balanced by the success of the sales of DNA kits (both yDNA and autosomal DNA, the small margins on which have now stabilized as the Pound Sterling maintained its value against the US Dollar). The Guild VAT registration on a "partial exemption" basis has assisted the Guild in the planning and budgeting of the Guild's major activities, where the Guild is required to account for its activities on a 'net' basis after taking account of VAT. As a result of further campaigns to increase the number of UK Guild members who sign Gift Aid Declarations, the income received from the UK Government in respect of Gift Aid totalled £8,363 which was considerably higher than the amount in the previous year.

Reserves

The Trustees have reviewed the reserves the Guild needs to sustain its operations. The review concluded that a general reserve equivalent to approximately six months' unrestricted fund expenditure should be set. This provides sufficient funds to cover management, administration and support costs of the Guild and will assist the funding of the anticipated increases in project expenditure and Guild services. Unrestricted funds have gradually decreased over the last three or four years, a natural outcome of our policy of trying to maintain subscription rates at a constant level over as long a period as possible. In the last year, the Guild's general reserves increased from £42,521 to £45,736.

Within that figure, in 2015, in light of the Members' Website Project the trustees decided to allocate a specific reserve of £5,000 in respect of "possible future software expenditure" and to augment this by a small margin on software costs and by donations received - that ear-marked reserve stands at £6,626. The likelihood of our needing to use this reserve is at present remote, but that is why we established it.

Plans for the future

Following the increase in the number of Guild members signing Gift Aid Declarations and the related increase in Gift Aid receipts, the Guild has introduced a new procedure, whereby new members can elect to authorise Gift Aid for the Guild subscriptions and donations. This new on-line facility will reduce the need to encourage Guild members to sign a declaration.

The Guild now publishes this report electronically, to save cost, and has encouraged members to “go green” and accept electronic copies of the Journal, the cost saving for which is material.

The Guild Conference in 2018 will have the theme of “**National Treasures**” with presentations from several external institutions.

During 2017 and beginning in 2018 we started some efforts towards the Guild’s 40th anniversary which will happen in 2019. These involve beginning a One-Name Study into the Ruby surname, encouraging members to ask questions on our social media platforms and obtain help from other members, re-writing the Seven Pillars of Wisdom book and so on, with other initiatives to be announced in coming months.

The Committee has reviewed the long-term forecast of its anticipated income and expenditure and does not anticipate further increases in subscriptions for a few years.

Approval

The Trustees approved this report at a meeting held on 17 February 2018, a vote was held and carried on 01 March 2018 and it is signed on their behalf.



Paul Howes, Chairman and Trustee

01 March 2018

Guild

of One-Name Studies

Charity No (if any)		802048
Annual Accounts for the period		
Period start date	01/11/2016	To Period end date 31/10/2017



Guild of One-Name Studies			Charity No (if any)	802048
Annual accounts for the period				
Period start date	01/11/2016	To	Period end date	31/10/2017

Section A Statement of financial activities


Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	60,962	-	-	60,962	50,295
Charitable activities	S02	7,542	450	-	7,992	3,955
Other trading activities	S03	27,409	-	-	27,409	27,286
Investments	S04	2	-	-	2	50
Separate material item of income	S05	23,386	-	-	23,386	21,116
Other	S06	-	-	-	-	-
Total	S07	119,301	450	-	119,751	102,702
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	5,534	-	-	5,534	7,017
Charitable activities	S09	51,339	-	-	51,339	34,288
Separate material item of expense	S10	29,144	-	-	29,144	26,842
Other	S11	29,515	-	-	29,515	26,452
Total	S12	115,532	-	-	115,532	94,599
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	3,769	450	-	4,219	8,103
Net income/(expenditure)	S14	-	-	-	-	-
Extraordinary items	S15	3,769	450	-	4,219	8,103
Transfers between funds	S16	-	-	-	-	-
Other recognised gains/(losses):	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	3,769	450	-	4,219	8,103
Reconciliation of funds:						
Total funds brought forward	S21	36,345	6,176	-	42,521	34,418
Total funds carried forward	S22	40,114	6,626	-	46,740	42,521

Section B

Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	3,021	-	-	3,021	4,052
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	3,021	-	-	3,021	4,052
Current assets							
Stocks	(Note 18)	B06	20,465	-	-	20,465	18,115
Debtors	(Note 19)	B07	3,530	-	-	3,530	8,680
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	46,700	6,626	-	53,326	36,017
Total current assets		B10	70,695	6,626	-	77,321	62,812
Creditors: amounts falling due within one year	(Note 20)	B11	27,951	-	-	27,951	20,439
Net current assets/(liabilities)		B12	42,744	6,626	-	49,370	42,373
Total assets less current liabilities		B13	45,765	6,626	-	52,391	46,425
Creditors: amounts falling due after one year	(Note 20)	B14	5,656	-	-	5,656	3,904
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	40,109	6,626	-	46,735	42,521
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	6,626	-	6,626	6,176
Unrestricted funds		B19	40,109	-	-	40,109	36,345
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	40,109	6,626	-	46,735	42,521

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	TRACY CARE (Treasurer)	01/03/2018

Note 1 Basis of preparation

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: 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 on 16 July 2014
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

N/A

Disclosure of any uncertainties that make the going concern assumption doubtful;

N/A

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

N/A

Note 2**Accounting policies****2.2 INCOME****Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Grants and donations
Legacies**

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

**Tax reclaims on
donations and gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Income from interest,
royalties and dividends**

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

**Income from membership
subscriptions**

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

**Investment gains and
losses**

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.3 EXPENDITURE AND LIABILITIES**Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Governance and support
costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

**Basic financial
instruments**

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Note 2**Accounting policies****2.4 ASSETS****Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year.

They are valued at cost.

The depreciation rates and methods used are disclosed in note 9.2.

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Note 3 Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Analysis					
Donations and legacies:	Subscriptions Received	44,415	-	-	44,415	34,822
	New Member Applications	2,310	-	-	2,310	5,036
	Study Registration Fees	2,268	-	-	2,268	2,208
	Donations	2,779	-	-	2,779	1,560
	Donated Createspace Income	827	-	-	827	-
	Gift Aid	8,363	-	-	8,363	6,669
	Other	-	-	-	-	-
	Total	60,962	-	-	60,962	50,295
Charitable activities:	Seminar Income - UK	3,926	-	-	3,926	3,955
	Seminar Income - AUS	3,616	-	-	3,616	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	7,542	-	-	7,542	3,955
Other trading activities:	Seven Pillars	245	-	-	245	683
	Books	137	-	-	137	165
	Software	765	-	-	765	1,001
	FTDNA Kits (Y & FF)	26,058	-	-	26,058	24,633
	Other	204	-	-	204	804
	Total	27,409	-	-	27,409	27,286
Income from investments:	Interest Received	2	-	-	2	5
	Everyclick.com	-	-	-	-	45
	Other	-	-	-	-	-
	Total	2	-	-	2	50
Separate material item of income:	Conference Income	23,386	-	-	23,386	21,116
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	23,386	-	-	23,386	21,116
TOTAL INCOME		119,301	-	-	119,301	102,702

Other information:

All income in the prior year was unrestricted

Note 6

Analysis of expenditure

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Analysis					
Expenditure on raising funds:	Marketing Activities					
	UK	776	-	-	776	2,219
	Europe	73	-	-	73	503
	USA	414	-	-	414	549
	Canada	408	-	-	408	509
	Australia	1,032	-	-	1,032	148
	Webinar Platform	690	-	-	690	-
	Guild Stand Activities					
	UK Stand Expenses	1,154	-	-	1,154	594
	WDYTYA	987	-	-	987	1,045
	Roots Tech	-	-	-	-	1,450
	Total expenditure on raising funds	5,534	-	-	5,534	7,017
Expenditure on charitable activities	Seminar Expenses UK					
	Semsub Expenses	1,475	-	-	1,475	942
	Seminar Costs	6,367	-	-	6,367	6,024
	Joint Events	-	-	-	-	-
	Seminar Expenses AUS					
	Seminar Costs	3,738	-	-	3,738	-
	Seminar Expenses US					
	Seminar Costs	-	-	-	-	1,049
	Guild Journal and Register					
	Journal Production	11,287	-	-	11,287	44
	Register Production	1,162	-	-	1,162	1,881
	Dispatch Costs of Journal & Register	10,417	-	-	10,417	8,217
	Guild Projects					
	Storage Facilities	3,380	-	-	3,380	4,142
	Library Digitisation Project	500	-	-	500	440
	Look Up Acquisitions	1,194	-	-	1,194	-
	Marriage Locator Expenses	55	-	-	55	35
	Newswatch Project	-	-	-	-	50
	Members' Website Project	124	-	-	124	100
	Support Costs					
	Committee Meeting Expenses	1,230	-	-	1,230	996
	Front Office / Telephone	1,208	-	-	1,208	826
	Insurance	395	-	-	395	335
	Postage	1,675	-	-	1,675	2,138
	Printing & Stationery	801	-	-	801	743
	Finance Software Charges	360	-	-	360	381
	GoCardless Charges	6	-	-	6	-
	PayPal Charges	1,265	-	-	1,265	941
	Sundry Expenses	-	-	-	-	2
	Depreciation	1,156	-	-	1,156	2,415
	Other Charitable Activities					
	Members Handbook	201	-	-	201	180
	Subscriptions to other Societies	1,272	-	-	1,272	1,163
	Representation at other Societies	158	-	-	158	51
	Website	1,414	-	-	1,414	504
	Computer Software / Hardware / Cloud	126	-	-	126	372
	Regional Rep and Coordinator Expenses	373	-	-	373	317
	Total expenditure on charitable activities	51,339	-	-	51,339	34,288
Separate material item of expense	Conference Expenses	28,926	-	-	28,926	26,642
	Conference PayPal Fees	218	-	-	218	200
		-	-	-	-	-
		-	-	-	-	-
	Total	29,144	-	-	29,144	26,842

Other

Note 6

Analysis of expenditure

Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Governance Costs					
AGM Expenses	2,450	-	-	2,450	403
SGM Expenses	193	-	-	193	-
Independent Examier's Fee	1,000	-	-	1,000	500
Members' Voting / Ballot Costs	5	-	-	5	80
Cost of Sales - Seven Pillars					
Purchase Costs	60	-	-	60	185
Postage	79	-	-	79	107
PayPal Fees	6	-	-	6	8
Cost of Sales - Books					
Purchase Costs	68	-	-	68	102
Postage	5	-	-	5	24
PayPal Fees	1	-	-	1	11
Cost of Sales - Software					
Purchase Costs	606	-	-	606	792
Postage	12	-	-	12	56
PayPal Fees	12	-	-	12	10
Cost of Sales - FTDNA Kits					
Purchase Costs	23,764	-	-	23,764	22,732
Postage	583	-	-	583	377
PayPal Fees	553	-	-	553	429
Cost of Sales - Other Sales					
Purchase Costs	33	-	-	33	478
Postage	-	-	-	-	108
PayPal Fees	2	-	-	2	20
Sales Manager Expenses	83	-	-	83	30
	-	-	-	-	-
Total other expenditure	29,515	-	-	29,515	26,452
TOTAL EXPENDITURE	115,532	-	-	115,532	94,599

Note 10 Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
1,000	500

Note 14**Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

At the beginning of the year

Additions

Revaluations

Disposals

Transfers *

At end of the year

Fixtures, fittings and equipment	Total
£	£
11,243	11,243
125	125
-	-
-	-
-	-
11,368	11,368

14.2 Depreciation and impairments

At beginning of the year

Disposals

Depreciation

Impairment

Transfers*

At end of the year

**Basis	SL	SL
** Rate	25%	25%

7,191	7,191
-	-
1,156	1,156
-	-
-	-
8,347	8,347

14.3 Net book value

Net book value at the beginning of the year

Net book value at the end of the year

4,052	4,052
3,021	3,021

Note 18

Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	17,924	-	-	-
<i>Added in period</i>	-	22,779	-	-	-
<i>Expensed in period</i>	-	(20,373)	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	20,330	-	-	-
Other:					
<i>Opening</i>	-	191	-	-	-
<i>Added in period</i>	-	405	-	-	-
<i>Expensed in period</i>	-	(461)	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	135	-	-	-
Total this year	-	20,465	-	-	-
Total previous year	-	18,115	-	-	-

Note 19 Debtors and prepayments
Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors
 Prepayments and accrued income
 Other debtors

Total

This year	Last year
£	£
-	5,900
3,530	2,780
3,530	8,680

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade creditors	10,107	2,010	-	-
Accruals and deferred income	-	-	-	-
Accruals	1,090	3,417		
Subscriptions in Advance	11,519	11,305		
Term Renewals in Advance	1,377	764	5,656	3,904
Seminars paid in advance	828	1,196		
Conference paid in advance	2,840	1,841		
Taxation and social security	190	(94)	-	-
Other creditors	-	-	-	-
Total	27,951	20,439	5,656	3,904

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

When joining a member can choose to pay for just the current year or an extended membership to the end of the next renewal period. Term memberships are also available for fixed 5 and 10 year terms and if certain criteria is met Life membership.

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	4,668	1,480
Amounts added in current period	3,129	3,653
Amounts released to income from previous periods	(764)	(465)
Balance at the end of the reporting period	7,033	4,668

Note 24 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

	This year £	Last year £
	-	-
	-	-
	-	-
Santander Current Account	34,695	19,732
PayPal - GBP Account	11,473	6,273
(converted at £ rate 31.10.17) PayPal - USD Account	444	245
(converted at £ rate 31.10.17) PayPal - CAD Account	1,471	1,415
(converted at £ rate 31.10.17) PayPal - AUD Account	2,627	2,532
(converted at £ rate 31.10.17) PayPal - NZD Account	1,616	1,353
(converted at £ rate 31.10.17) PayPal - EUR Account	420	388
COIF Charity Deposit Fund	580	579
Deposit Account	-	3,500
	-	-
Other		
Total	53,326	36,017

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period
Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Fund balances brought forward £	Income £	Expenditure £	Fund balances carried forward £
Software Costs	R	6,176	450	-	6,626
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
Other funds	N/a				
Total Funds		6,176	450	-	6,626

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period
Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Fund balances brought forward £	Income £	Expenditure £	Fund balances carried forward £
Legal Costs	R	850	-	- 850	-
Software Costs	R	5,000	1,176	-	6,176
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
Other funds	N/a	-	-	-	-
Total Funds		5,850	1,176	- 850	6,176

Note 27

Charity funds (cont)

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Planned use	Purpose of the designation	Amount
Subscriptions	There is an amount of reserves that relate to Term Subscriptions received between 2011 and 2016.	£ 8,597

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

Name of trustee	Amounts paid or benefit value				
	This year				Last year
	Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
	£	£		£	£

28.2 Trustees' expenses

Type of expenses reimbursed	This year	Last year
	£	£
Travel	1,167	588
Subsistence		
Accommodation		
Other (please specify):		
TOTAL	1,167	588

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the

6

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GUILD OF ONE-NAME STUDIES

I report to the trustees on my examination of the accounts of the charity for the year ended 31 October 2017

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 2011 Act and in carrying out my examination I have followed all the 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.

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.

.....*M A Wilkes*.....

M A Wilkes (FCA)
For and on behalf of Wilkins Kennedy LLP
Chartered Accountants
Delandale House
37 Old Dover Road
Canterbury
Kent
CT1 3JF

Date: 7 March 2018