

# Guild of One-Name Studies

## Trustees' Annual Report

Year ended 31 October 2018



**Guild of One-Name Studies**

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## Trustees' Annual Report

Year ended 31 October 2018

### 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 2018 if not otherwise stated)
Peter Alefounder Marie Byatt Tracy Care Peter Copsey	from 24 March 2018	Vice Chairman (from 23 July 2018) Treasurer Renewals Secretary (until 31 July 2018), Marriage Challenge Coordinator, Librarian & Archivist
Stephen DGLISH W. Paul Featherstone Julie Goucher John B Lisle Sue Thornton-Grimes	from 24 March 2018 from 24 March 2018	Vice-Chairman; Chairman (24 March - 10 July 2018) Stand Manager; Chairman (from 10 July 2018) Secretary, Regional Representative Coordinator
Outgoing Committee members		
Rodney Brackstone Paul Howes	Retired 24 March 2018 Retired 24 March 2018	SemSub Chairman Chairman

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 2017-2018.

#### 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 2018 nine members were proposed and seconded, and duly appointed to the Committee.

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 may establish 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 2018 are shown below.

Subcommittee	Purpose	Current Members
Seminars	Organising seminars to educate the public in One-Name Studies	Rodney Brackstone (Chairman), Jane Absolom, Alison Boulton, Gordon Adshead, Rod Clayburn, Jacqueline Depelle, Richard Heaton, Alan Moorhouse, Sue Swalwell, Susan Thornton Grimes, Julie Goucher (passive) Tracy Care (ex-officio), Paul Featherstone (ex-officio)

### 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, 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 which is also available in electronic format as a PDF to members.
- a range of one-day seminars throughout the year on one-name themes. To date, these have mainly been held in the UK, with others planned in non-UK Countries.
- an annual conference on a range of one-name study themes.
- an annual printed Register of One-Name Studies, together with an online version.
- a Profile facility to enable all members to create their own publicly searchable One-Name Study web page.
- a members' mailing list, a private Facebook group and a Guild Web-Forum, where members can exchange ideas, discuss their research and alert members to useful sources of genealogical data
- the Guild's main website - [www.one-name.org](http://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.
- Publication of booklets relating to one-name studies, notably *Seven Pillars of Wisdom: The Art of One-Name Studies* and the *Members' Handbook*, both 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 whilst shielding the member's private email address from public view.
- a range of look-up 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 and Wales.
- a Marriage Index including worldwide entries to help link members' knowledge of marriages (open to the public) , 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.
- 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 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.
- a series of interactive webinars on one-name study subjects
- The Members' Websites Project (MWP), 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 more than 200 websites with over 2 million individuals. There is also a surname cloud which is available publicly.
- 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 1 million individuals.

The Trustees present their report and accounts for the year ended 31 October 2018. 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 2018 was 2,913 (compared with 2,982 in 2017). Details are as follows:

	UK	Australia	Canada	NZ	USA	Other	TOTAL
<b>Membership as at 31 October 2018</b>	<b>2,082</b>	<b>199</b>	<b>105</b>	<b>69</b>	<b>366</b>	<b>92</b>	<b>2,913</b>
<b>Membership as at 31 October 2017</b>	<b>2,143</b>	<b>197</b>	<b>113</b>	<b>68</b>	<b>360</b>	<b>101</b>	<b>2,982</b>

Last year, the trustees noted that following an increase in subscription rates on 1 November 2016, a larger than usual number of individuals 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. There are 2,860 members with a total of 2,445 studies, a decrease from the previous year's total of 2,532.

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, Additionally, two members represented the Guild at the International German Genealogy Conference in Minneapolis in July.

The Guild's 39th Conference was held from Friday 23 March to Sunday 25 March 2018 at the Cedar Court Hotel in Calder Grove, Wakefield WF4 3QZ with the Annual General Meeting on Saturday 24 March 2018.

The 2018 conference had a theme of "National Treasures". The programme included talks from guest speakers Anne Bradley (National Coal Mining Museum), David Morris (West Yorkshire History Centre), Gary Brannan (Borthwick Institute for Archives), Peter Thorpe and Angeliqe Bonamy (National Railway Museum), Kirsty Fife (National Science and Media Museum), Paul Stevenson (Ministry of Defence), Brian Bush (The Gazette), Angela Haighton (National Fairground and Circus Archive) and Ben Sanderson (The British Library). The Guild Patron, Peter O'Donoghue, spoke after the Conference Dinner.

The Seminar Subcommittee organized four excellent seminars during the year at the Teign Heritage Centre in Teignmouth, Devon (West Country Wanderings), Abberley, Worcestershire (Accidents Will Happen), The National Glass Centre, Sunderland, Tyne and Wear (Trade and Industry) and Beauchamp College, Oadby, Leicestershire (DNA). 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 eleventh year as a full-colour publication, under the editorship of Jean-Marc Bazzoni.

In response to a question raised at the 2018 AGM, the Guild has worked with its printers, FlexPress, to explore alternatives to the polythene wrapper used for mailing the Guild Journal. Various options were looked at, including paper envelopes, used for the October 2018 Journal, and a biodegradable wrapper used for the December 2018 Journal.

The Guild published the 2018 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. The Guild publication *Seven Pillars of Wisdom: The Art of One-Name Studies* has been sold to members and non-members. This publication is now being fully revised in time for the Guild's 40<sup>th</sup> anniversary in 2019.

A sliding scale of membership fees for new members 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 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 three MCGs were announced at this year's Annual General Meeting in March 2018, making a total of 35 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 2018, 16 awards were made to members for their articles and websites, details of which are available on the Guild's website.

During 2018, the Guild's main website [-one-name.org](http://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 web team 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 continuing to donate the proceeds of the sale of his book, "*ANSTEY: Our true surname origin and shared medieval Ancestry*" to the Guild.

## Challenges

In our last report, we saw three major challenges facing us in coming months.

1. The demise of the major genealogical show, Who Do You Think You Are? Live has been replaced by three different shows in 2019, the Guild will be attending all three to attract new members in the UK and increasing our visibility within the genealogical community.
2. As a way of addressing the issue of members leaving after just one full year of membership, we wrote some new pages on "Starting your ONS" on the public side of our website, as a first step to assist new members. We continue to encourage new members to undertake the Introduction

to One-Name Studies course and to read “Seven Pillars” as a way of creating a solid study foundation.

3. The introduction of General Data Protection Regulations (GDPR) has affected every element of our internal administration considerably. Some members were slow to respond to the request for consent. We had an issue with our July journal, by which a post holder sent the material to the printers, without compliance with the General Data Protection Regulations. The matter was reported to the Information Commissioners Office and we avoided a fine. Furthermore, we have continued to obtain consent from the membership by including it as part of the renewal process.

### **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. The Guild webinar series is made available for viewing by the public, either permanently or for a limited period. 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](http://one-name.org), [one-name.net](http://one-name.net), [marriagelocator.co.uk](http://marriagelocator.co.uk) and our site [surnamestudies.org.uk](http://surnamestudies.org.uk) will be relocated to the main website, although we will retain the domain name itself.

Beyond these, and particularly [one-name.org](http://one-name.org) 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**

Since the last subscription increase reserves have improved and are healthy, therefore there is no need to consider a further increase for the foreseeable future.

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 £117,332 exceeded expenditure of £100,931 by £16,401. This is a larger surplus than that budgeted of £5,910 by achieved reviewing and controlling all expenditure. 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. Though still successful, the sale of DNA kits has also seen a decline in recent years, but we do still receive a return on the sale of these that is greater than investing the same money in a savings account.

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.

Periodically further campaigns are carried out, 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 £6,483 which was considerably lower than the amount in the previous year, this is due to either members not being eligible, non UK residents, or no longer being eligible as they are no longer UK tax payers.

### **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, based on 17/18 this is £56,465. The fund currently stands at £56,094. 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 started to increase after gradually decreasing over the years before the subscription increase, 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 £40,109 to £56,094 with £5,000 of this though unrestricted, has been designated for use to digitize member study material.

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 £7,043. The likelihood of our needing to use this reserve is at present remote, but that is why we established it.

### **Plans for the future**

The Guild Conference in 2019 will mark the 40<sup>th</sup> year of the Guild, with the venue in Leicester, where many of the early meetings took place. The theme will be "Past, Present and Future". Alongside the annual conference, a number of other initiatives to celebrate the Guild's 40<sup>th</sup> anniversary will be taking place. These include a collaborative One-Name Study into the Ruby surname; encouraging Guild members to ask questions on our social media platforms and obtain help from other members and updates to the *Seven Pillars of Wisdom* book and *Members Handbook*.

The Committee has reviewed the long-term forecast of its anticipated income and expenditure and does not anticipate further increases in subscriptions in the near future.

The Trustees will be seeking to improve member retention during the forthcoming year.

### **Approval**

The Trustees approved this report at a meeting held on 10 January 2019, a vote was held and carried on 7 March and further discussions and confirmations on 20 March. It is now signed on their behalf.



W. Paul Featherstone, Chairman and Trustee

20 March 2019



# Guild

of One-Name Studies

Charity No (if any)	802048			
<b>Annual Accounts for the period</b>				
Period start date	<b>01/11/2017</b>	To	Period end date	<b>31/10/2018</b>



Guild of One-Name Studies			Charity No (if any)	802048
Annual accounts for the period				
Period start date	01/11/2017	To	Period end date	31/10/2018


## 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
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	62,630	416	-	63,046	60,962
Charitable activities	S02	5,437	-	-	5,437	7,992
Other trading activities	S03	23,034	-	-	23,034	27,409
Investments	S04	9	-	-	9	2
Separate material item of income	S05	25,806	-	-	25,806	23,386
Other	S06	-	-	-	-	-
<b>Total</b>	S07	<b>116,916</b>	<b>416</b>	<b>-</b>	<b>117,332</b>	<b>119,751</b>
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	4,214	-	-	4,214	5,534
Charitable activities	S09	49,066	-	-	49,066	51,339
Separate material item of expense	S10	23,065	-	-	23,065	29,144
Other	S11	24,586	-	-	24,586	29,515
<b>Total</b>	S12	<b>100,931</b>	<b>-</b>	<b>-</b>	<b>100,931</b>	<b>115,532</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>	S13	<b>15,985</b>	<b>416</b>	<b>-</b>	<b>16,401</b>	<b>4,219</b>
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure)</b>	S15	<b>15,985</b>	<b>416</b>	<b>-</b>	<b>16,401</b>	<b>4,219</b>
<b>Extraordinary items</b>	S16	-	-	-	-	-
<b>Transfers between funds</b>	S17	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	<b>15,985</b>	<b>416</b>	<b>-</b>	<b>16,401</b>	<b>4,219</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	40,109	6,626	-	46,735	42,516
<b>Total funds carried forward</b>	S22	<b>56,094</b>	<b>7,042</b>	<b>-</b>	<b>63,136</b>	<b>46,735</b>

# Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	2,337	-	-	2,337	3,021
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	2,337	-	-	2,337	3,021
<b>Current assets</b>							
Stocks	(Note 18)	B06	18,350	-	-	18,350	20,465
Debtors	(Note 19)	B07	9,681	-	-	9,681	3,530
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	65,111	7,042	-	72,153	53,326
<b>Total current assets</b>		B10	93,142	7,042	-	100,184	77,321
<b>Creditors: amounts falling due within one year</b>							
	(Note 20)	B11	30,080	-	-	30,080	27,951
<b>Net current assets/(liabilities)</b>		B12	63,062	7,042	-	70,104	49,370
<b>Total assets less current liabilities</b>		B13	65,399	7,042	-	72,441	52,391
<b>Creditors: amounts falling due after one year</b>							
	(Note 20)	B14	9,305	-	-	9,305	5,656
<b>Provisions for liabilities</b>		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	56,094	7,042	-	63,136	46,735
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-				
Restricted income funds	(Note 27)	B18		7,042		7,042	6,626
Unrestricted funds		B19	56,094		-	56,094	40,109
Revaluation reserve		B20				-	
<b>Total funds</b>		B21	56,094	7,042	-	63,136	46,735

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

Signature	Print Name	Date of approval dd/mm/yyyy
	TRACY CARE (Treasurer)	20 Mar 2019

## 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:

- and 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
- and with\*  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.\*

Yes

\* -Tick as appropriate

**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

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes\*  No\*  \* -Tick as appropriate

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes\*  No\*  \* -Tick as appropriate

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes\*  No\*  \* -Tick as appropriate

## Note 2 Accounting policies

## 2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Offsetting</b>	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Legacies</b>	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>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.</p>	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Tax reclaims on donations and gifts</b>	<p>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.</p>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>		No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated services and facilities</b>	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Support costs</b>	<p>The charity has incurred expenditure on support costs.</p> <p>The value of any voluntary help received is not included in the accounts but is described</p>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a

<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	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.	Yes	No	N/a
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Investment gains and losses</b>	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.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## 2.3 EXPENDITURE AND LIABILITIES

<b>Liability recognition</b>	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.	Yes	No	N/a
<b>Governance and support costs</b>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	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.	Yes	No	N/a
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes	No	N/a
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Provisions for liabilities</b>	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	Yes	No	N/a
<b>Basic financial instruments</b>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## 2.4 ASSETS

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least	Yes	No	N/a
	They are valued at cost.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Investments**

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
		✓

**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.

Yes	No	N/a
✓		

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.

Yes	No	N/a
✓		

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

Yes	No	N/a
		✓

**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.

Yes	No	N/a
✓		

**Current asset investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

## Note 3 Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Donations and legacies:</b>	Subscriptions Received	46,703	-	-	46,703	44,415
	New Member Applications	2,541	-	-	2,541	2,310
	Study Registration Fees	2,132	-	-	2,132	2,268
	Donations	2,337	416	-	2,753	2,779
	Donated Createspace Income	271	-	-	271	827
	Gift Aid	6,483	-	-	6,483	8,363
	Other	2,163	-	-	2,163	-
<b>Total</b>	<b>62,630</b>	<b>416</b>	<b>-</b>	<b>63,046</b>	<b>60,962</b>	
<b>Charitable activities:</b>	Seminar Income - UK	5,437	-	-	5,437	4,376
	Seminar Income - AUS	-	-	-	-	3,616
	<b>Total</b>	<b>5,437</b>	<b>-</b>	<b>-</b>	<b>5,437</b>	<b>7,992</b>
<b>Other trading activities:</b>	Seven Pillars	207	-	-	207	245
	Books	189	-	-	189	137
	Software	406	-	-	406	765
	FTDNA Kits (Y & FF)	21,961	-	-	21,961	26,058
	Other	271	-	-	271	204
<b>Total</b>	<b>23,034</b>	<b>-</b>	<b>-</b>	<b>23,034</b>	<b>27,409</b>	
<b>Income from investments:</b>	Interest Received	3	-	-	3	2
	Everyclick.com	6	-	-	6	-
	<b>Total</b>	<b>9</b>	<b>-</b>	<b>-</b>	<b>9</b>	<b>2</b>
<b>Separate material item of income:</b>	Conference Income	25,806	-	-	25,806	23,386
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	<b>25,806</b>	<b>-</b>	<b>-</b>	<b>25,806</b>	<b>23,386</b>
<b>TOTAL INCOME</b>	<b>116,916</b>	<b>416</b>	<b>-</b>	<b>117,332</b>	<b>119,751</b>	

## Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Restricted income received of £450 from the Members Website Project
---



## Note 6

## Analysis of expenditure

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	<b>Analysis</b>					
Expenditure on raising funds:	<b>Marketing Activities</b>					
	UK	485	-	-	485	776
	Europe	-	-	-	-	73
	USA	9	-	-	9	414
	Canada	-	-	-	-	408
	Australia	403	-	-	403	1,032
	General Marketing	543	-	-	543	690
	Webinar Platform	828	-	-	828	-
	<b>Guild Stand Activities</b>					
	UK Stand Expenses	1,490	-	-	1,490	1,154
WDYTYA	-	-	-	-	987	
Congress	456	-	-	456	-	
<b>Total expenditure on raising funds</b>		4,214	-	-	4,214	5,534
Expenditure on charitable activities	<b>Seminar Expenses UK</b>					
	Semsub Expenses	1,168	-	-	1,168	1,475
	Seminar Costs	7,856	-	-	7,856	6,367
	Joint Events	1,312	-	-	1,312	-
	<b>Seminar Expenses AUS</b>					
	Seminar Costs	-	-	-	-	3,738
	<b>Guild Journal and Register</b>					
	Journal Production	10,710	-	-	10,710	11,287
	Register Production	1,072	-	-	1,072	1,162
	Dispatch Costs of Journal & Register	10,730	-	-	10,730	10,417
	<b>Guild Projects</b>					
	Storage Facilities	2,380	-	-	2,380	3,380
	Library Digitisation Project	-	-	-	-	500
	Look Up Acquisitions	169	-	-	169	1,194
	Marriage Locator Expenses	42	-	-	42	55
	Marriage Challenge Expenses	203	-	-	203	-
	Ruby 40th Anniversary Project	62	-	-	62	-
	Members' Website Project	150	-	-	150	124
	<b>Support Costs</b>					
	Committee Meeting Expenses	1,208	-	-	1,208	1,230
	Front Office / Telephone	1,489	-	-	1,489	1,208
	Insurance	407	-	-	407	395
	Postage	1,836	-	-	1,836	1,675
	Printing & Stationery	589	-	-	589	801
	Finance Software Charges	517	-	-	517	360
	GoCardless Charges	7	-	-	7	6
	PayPal Charges	1,266	-	-	1,266	1,265
Depreciation	987	-	-	987	1,156	
<b>Other Charitable Activities</b>						
Members Handbook	1,105	-	-	1,105	201	
Subscriptions to other Societies	1,219	-	-	1,219	1,272	
Representation at other Societies	40	-	-	40	158	
Website	1,681	-	-	1,681	1,414	
Computer Software / Hardware / Cloud	493	-	-	493	126	
Regional Rep and Coordinator Expenses	368	-	-	368	373	
<b>Total expenditure on charitable activities</b>		49,066	-	-	49,066	51,339

## Note 6

## Analysis of expenditure

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>						
Separate material	Conference Expenses	22,855	-	-	22,855	28,926
	Conference PayPal Fees	210	-	-	210	218
	<b>Total</b>	<b>23,065</b>	<b>-</b>	<b>-</b>	<b>23,065</b>	<b>29,144</b>
<b>Other</b>						
<b>Governance Costs</b>						
	AGM Expenses	2,473	-	-	2,473	2,450
	SGM Expenses	-	-	-	-	193
	Independent Examier's Fee	165	-	-	165	1,000
	Members' Voting / Ballot Costs	81	-	-	81	5
<b>Cost of Sales - Seven Pillars</b>						
	Purchase Costs	72	-	-	72	60
	Postage	41	-	-	41	79
	Payment Fees	6	-	-	6	6
<b>Cost of Sales - Books</b>						
	Purchase Costs	127	-	-	127	68
	Postage	3	-	-	3	5
	Payment Fees	3	-	-	3	1
<b>Cost of Sales - Software</b>						
	Purchase Costs	304	-	-	304	606
	Postage	16	-	-	16	12
	Payment Fees	13	-	-	13	12
<b>Cost of Sales - FTDNA Kits</b>						
	Purchase Costs	20,295	-	-	20,295	23,764
	Postage	399	-	-	399	583
	Payment Fees	406	-	-	406	553
<b>Cost of Sales - Other Sales</b>						
	Purchase Costs	113	-	-	113	33
	Postage	3	-	-	3	-
	Payment Fees	8	-	-	8	2
	Sales Manager Expenses	58	-	-	58	83
	<b>Total other expenditure</b>	<b>24,586</b>	<b>-</b>	<b>-</b>	<b>24,586</b>	<b>29,515</b>
<b>TOTAL EXPENDITURE</b>		<b>100,931</b>	<b>-</b>	<b>-</b>	<b>100,931</b>	<b>115,532</b>

**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 £
165	1,000

**Note 14 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	11,368	11,368
Additions	-	-	-	492	492
Revaluations	-	-	-	-	-
Disposals	-	-	-	(853)	(853)
Transfers *	-	-	-	-	-
At end of the year	-	-	-	11,007	11,007

**14.2 Depreciation and impairments**

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					25%	

At beginning of the year	-	-	-	8,347	8,347
Disposals	-	-	-	(664)	(664)
Depreciation	-	-	-	987	987
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	8,670	8,670

**14.3 Net book value**

Net book value at the beginning of the year	-	-	-	3,021	3,021
Net book value at the end of the year	-	-	-	2,337	2,337

## 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	
	£	£	£	£	
<b>Charitable activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	20,330	-	-	-
<i>Added in period</i>	-	21,498	-	-	-
<i>Expensed in period</i>	-	(23,563)	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	<b>18,265</b>	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	135	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	(50)	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	<b>85</b>	-	-	-
<b>Total this year</b>	-	<b>18,350</b>	-	-	-
<b>Total previous year</b>	-	<b>20,465</b>	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

--

**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**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
243	-
9,438	3,530
<b>9,681</b>	<b>3,530</b>

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors

Prepayments and accrued income

Other debtors

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
-	-
-	-
<b>Total</b>	<b>-</b>

**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 £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	7,477	10,107	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Accruals	5,221	1,090		
Subscriptions in Advance	11,254	11,519		
Term Renewals in Advance	2,358	1,377	9,305	5,656
Seminars paid in advance	328	828		
Conference paid in advance	4,082	2,840		
Taxation and social security	(640)	190	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>30,080</b>	<b>27,951</b>	<b>9,305</b>	<b>5,656</b>

**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	7,033	4,668
Amounts added in current period	6,007	3,129
Amounts released to income from previous periods	(1,377)	(764)
Balance at the end of the reporting period	11,663	7,033

**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**

Santander Current Account  
 PayPal - GBP Account  
 (converted at £ rate 31.10.18) PayPal - USD Account  
 (converted at £ rate 31.10.18) PayPal - CAD Account  
 (converted at £ rate 31.10.18) PayPal - AUD Account  
 (converted at £ rate 31.10.18) PayPal - NZD Account  
 (converted at £ rate 31.10.18) PayPal - EUR Account  
 COIF Charity Deposit Fund  
 Stripe  
 Optimum Prepaid Mastercard  
 Deposit Account

**Other  
 Total**

	<b>This year £</b>	<b>Last year £</b>
	-	-
	-	-
	-	-
	50,111	34,695
	12,017	11,473
	722	444
	1,927	1,471
	2,879	2,627
	1,972	1,616
	325	420
	583	580
	1,400	-
	217	-
	-	-
	-	-
	<b>72,153</b>	<b>53,326</b>



## 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 - 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 *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Software Costs	R		6,626	416	-	-	-	7,042
Library Digitisation	U	To digitise records and reduce storage costs	-	-	-	5,000	-	5,000
General fund	U		40,109	116,916	(100,931)	(5,000)	-	51,094
					-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>						
		<b>Total Funds</b>	46,735	117,332	(100,931)	-	-	63,136

## 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 *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Software Costs	R		6,176	450	-	-	-	6,626
General fund	U		36,340	119,301	(115,532)	-	-	40,109
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
		<b>Total Funds</b>	<b>42,516</b>	<b>119,751</b>	<b>(115,532)</b>	<b>-</b>	<b>-</b>	<b>46,735</b>

## 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.	£ 6,938
Library Digitisation	To digitise records and reduce storage costs	£ 5,000

**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**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year			Last year	
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
£	£		£	£		

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

**28.2 Trustees' expenses**

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	1,092	1,167
Subsistence		
Accommodation		
Other (please specify):		
<b>TOTAL</b>	<b>1,092</b>	<b>1,167</b>

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

7

**28.3 Transaction(s) with related parties**

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

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

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I report to the trustees on my examination of the accounts of The Guild of One-Name Studies for the year ended 31 October 2018.

### 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 (FCA)**  
**For and on behalf of Wilkins Kennedy**  
Chartered Accountants  
Delandale House, 37 Old Dover Road  
Canterbury, CT1 3JF

Date

25 - 3 - 19