



**Annual Report and Financial Statements
For the period ended 1 October 2022**

Guild of One-Name Studies
113 Stomp Road
Burnham SL 7NN
Tel: 0800 011 2182 (United Kingdom)
Tel: 1-800 647 4100 (North America)
Tel: 1800 305 184 (Australia)

Registered Charity No. 802048

GUILD OF ONE-NAME STUDIES

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GUILD OF ONE-NAME STUDIES

TRUSTEES' ANNUAL REPORT FOR THE PERIOD ENDED 1 OCTOBER 2022

The Trustees present their report and financial statements for the period ended 1 October 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and the 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (as amended for accounting periods commencing from 1 January 2016).

OBJECTIVES AND ACTIVITIES

Objectives

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

- To advance the education of members and the public in one-name studies, and
- To promote the preservation and publication of the data from one-name studies and to maximise 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, the Guild 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 other activities and projects.

Activities

Annual Conference: In April 2022, the Guild Conference took place at Jurys Inn, Oxford, the venue planned for 2020 and 2021, both of which were postponed due to Covid.

Annual General Meeting (AGM): The AGM took place on 22 April 2022 at Jurys Inn, Oxford, with members also joining online.

Committee meetings and Seminar Sub-Committee meetings: Committee meetings and Seminar Sub-Committee meetings are held online.

Seminars and Webinars: It was possible to return to in-person seminars during the period. These were supplemented by a number of Webinars.

Regional Meetings: Regional meetings continued as mainly online events.

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Summary of activities:

The Guild continues to provide various educational opportunities to both members and non-members alike regarding researching surnames and methodology in building and maintaining a study.

The Guild offers seminar, webinar and conference sessions and has continued our relationship with Pharos Tutors and Teaching.

Publications

- A quarterly Journal of One-Name Studies, available in printed and electronic formats
- An annual Register of One-Name Studies, available in printed and electronic formats
- Booklets relating to One-Name Studies, including Seven Pillars of Wisdom: The Art of One-Name Studies and Researching Surnames: A guide to One-Name Studies
- Guild publications are available for sale to members of the public.

Meetings

- An annual Conference with presentations on a range of one-name study themes
- A range of Seminars and Webinars on one-name themes
- Local and regional meetings for general discussion of one-name study interests
- Virtual Pub Crawl: a weekly online social gathering to discuss matters of interest
- All meetings are open to members of the public

Online facilities

- The Guild website <https://one.name.org> provides information to members and the general public
- A Members' Handbook providing guidance for members
- A Study Profile facility to enable members to create their own searchable One-Name Study web page, accessible by the general public
- The Members Website Program (MWP) and the Guild Blog Program (GBP) are providing options for members to create websites for their studies, which are accessible by the general public and offering preservation of the sites
- A number of communication channels, including a mailing list, a closed Facebook group and Guild Web Forum, where members can exchange ideas, discuss research and alert members to useful sources of genealogical data
- Public Facebook page and Twitter account for communicating with the public
- Guild email aliases to assist members in communicating with the public whilst shielding their private email address from public view
- Indexes of data available to members, including births, marriages, deaths and probates
- Indexes of data are also available to the public, including marriages, inscriptions and newspapers. Indexes are not only an online facility but also a means of preserving one-name study data
- An Online Library containing digitised images of members' research.

Support

- A free / toll-free phone line in the UK, North America and Australia to enable members and the public to contact the Guild by phone
- A mailbox, guild@one-name.org, to enable members and the public to contact the Guild by email
- A mentoring scheme to support members with their research and studies.

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Services

- A range of look-up services to members to assist in the collection of genealogical data
- Marriage Challenges, in which members volunteer to search for marriage entries in the deposited Parish Registers for a particular Registration District mainly, but not exclusively, in England and Wales
- A Newswatch project in which members volunteer to pass on published news of surnames from local newspapers and other sources to relevant members
- Advice to members on using DNA testing to support One-Name Studies
- A discount on Y-DNA and autosomal DNA kits.

Speakers

- To provide speakers who can talk on a range of one-name study related themes for meetings organised by other societies and groups.

One-Name Courses

- The Guild offers three courses in association with Pharos Teaching and Tutoring Ltd., an Introduction to One-Name Studies, Practicalities of a One-Name Study, and an Advanced One-Name Studies Course. These courses are open to members and the public.

Preservation

- The Members Websites Program (MWP) is helping members with planning for the long-term preservation of their One-Name Study websites and we will continue to keep those websites available for public research when members can no longer continue their studies
- The Guild Blog Program (GBP) is helping members with planning for the long-term preservation of their One-Name Study websites and personal family history research and will continue to keep those websites available for public research when members can no longer continue their studies.
- An agreement with FamilySearch to enable members to load their data and be searchable by the public
- Providing support to preserve studies and research materials when a member is no longer able to continue with their studies
- Providing a Library for members to store their research material, either as a back-up for on-going research or as a preservation facility for members who have taken their study as far as they are able. It is available to all members and past members but will only hold one-name material.
- A book library of one-name study publications, made available to members on a loan basis.

ACHIEVEMENTS AND PERFORMANCE

Membership

The membership of the Guild of One-Name Studies as at 30 September 2022 was 2,580 (compared with 2,656 as at 31 October 2021). Details are as follows:

	UK	Australia	Canada	NZ	USA	Other	Total
Membership as at 30 September 2022	1,850	165	100	71	319	75	2,580
Membership as at 31 October 2021	1,897	173	90	71	320	105	2,656

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Committee meetings

The Committee met on nine occasions during the period, with a further four meetings to discuss strategic planning. The agenda and minutes of Committee meetings are available to members on the Guild website.

Annual Conference

The first annual Conference since 2019 was held in Oxford between 22 and 24 April 2022.

Seminars

The Seminar Subcommittee organises face-to-face seminars in the UK during the period. During Covid, planned seminars were replaced with online seminars. During the period, three seminars took place:

February 2022:	Family History Software for your One-Name Study (online)
May 2022:	DNA Seminar (Oadby, Leicestershire - in person)
July 2022:	Invisible Roots (Cheltenham, Gloucestershire - in person)

Webinars

The Guild organised a number of webinars:

November/ December 2021:	Technology tools for your Study: a series of webinars looking at how technology can simplify the collection of data and publishing studies or family history.
December 2021:	The Next Generation: focus on younger genealogists
February 2022:	Introducing the 1921 Census of England and Wales
March 2022:	Hiding in the Chancery Cupboard
April 2022:	The Decade of Centenaries: Researching Ireland 1912-1923
May 2022:	40 Years and still a One-Name Society: the story of the Braund One-Name Study
May 2022:	Oxfordshire DNA and Surname Projects
June 2022:	How to find American Ancestors in the 1950 US Census
July 2022:	Researching Jewish Genealogy Sources for your One-Name Study
August/ September 2022:	Spotlight on One-Name Studies: a series which looks at individual member studies.

Events

The Guild attended a number of events:

UK:

October 2021	Oxfordshire Family History Society ZoomFair (online)
November 2021	The Really Useful Show (online)
March 2022	Borders Reivers Festival, Hawick, Scotland (in person)
June 2022	The Family History Show, York, England (in person)
June 2022	Family History Show, Buxton, England (in person)
September 2022	The Family History Show, Kempton Park, England (in person)

United States:

March 2022	RootsTech (online)
May 2022	National Genealogical Society (NGS) Conference (online)

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Presentations

Guild members provide talks to other organisations about one-name study related themes. During the period these included talks to the Canberra Family History Society (Australia), Massachusetts Society of Genealogists (United States) and talks at the Society of Genealogists and various local family history societies in the UK.

Publications

Journal: The Guild continues to publish the quarterly Journal of One-Name Studies, under the editorship of Jean-Marc Bazzoni.

Register: The Guild published the 38th edition of the annual Register of One-Name Studies which was distributed to all subscribing members and to a number of record offices and libraries.

Preservation

The Guild continues to promote the preservation of member's study materials for the benefit of members and future researchers.

Members may deposit their one-name research, in digital or paper form, in the Guild Library. During the period the Guild accepted the deposit of more research materials from members.

Representation

During the period the Guild has been represented at meetings of various national family history associations: the Australasian Federation of Family History Organisations (AFFHO), the Scottish Association of Family History Societies (SAFHS) and the Association of Family History Societies of Wales (AFHSW) and the National Genealogical Society (NGS) in the United States.

FINANCIAL REVIEW

Income for the period was £101,516 (2021 - £66,978) and expenditure amounted to £92,625 (2021 - £51,074) which resulted in net income of £8,891 (2021 - £15,904).

On 1 October 2022 total assets of £124,051 were transferred to Guild of One-Name Studies CIO.

Going concern

On 1 October 2022, the activities, assets and liabilities of the charity were transferred to Guild of One-Name Studies CIO.

After that day and before 31 October 2023 it is likely that the legal entity know as Guild of One-Name Studies will cease to exist and for this reason the Trustees consider the charity is no longer a going concern.

Reserves

The Trustees have reviewed the level of reserves the Guild needs to sustain its operations. The review concluded that a general reserve equivalent to approximately six months' unrestricted fund expenditure should continue to be set.

On 1 October 2022 all assets and liabilities were transferred to Guild of One-Name Studies CIO.

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees

The affairs of the Guild are managed by a Committee consisting nine Guild members, of whom four are designated Officers, namely Chairman, Vice Chairman, Secretary and Treasurer.

The members of the Committee of the Guild are the Trustees of the charity. All Trustees are appointed for a period of one year at the Guild's Annual General Meeting.

In 2022 ten members were proposed and seconded in the Committee nomination process. An election was required and, as a result, the following nine members were duly appointed to the Committee.

Membership of the Committee during the period was as follows:

Trustee Name	Date (if not for the whole period)	Office (if any)
Kim Baldacchino	Resigned 28 May 2022	
Marie Byatt		Vice Chairman (from 13 June 2022)
Tracy Care		Treasurer
Stephen DGLISH		Secretary
W Paul Featherstone	Resigned 13 June 2022	Chairman (to 13 June 2022)
Julie Goucher		Vice Chairman (to 13 June 2022), Chairman (from 13 June 2022)
Christopher Gray		
John B Lisle		
Karen Rogers		

The Trustees are required to keep proper books of accounts in respect of all sums of money received and expended by the Guild and to 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 assume 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 Trustees are also responsible for safeguarding the assets of the Guild and taking reasonable steps to prevent fraud and other irregularities.

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 continues to be crucial to the success of the Guild.

Subcommittees

The Guild may establish Subcommittees to carry forward the objectives of the Guild. The Guild's Rules & Procedures require that the Guild Chairman and Treasurer are ex-officio members of all Subcommittees.

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During the year, the Guild had one Subcommittee:

Subcommittee	Purpose	Members
Seminars	To organise seminars to educate the public in One-Name Studies	Sue Thornton-Grimes (Chair), Alan Moorhouse (Vice Chair), Brian Audley, Alison Boulton, Alison Jones, Denise Bright, Tracy Care (ex-officio), Julie Goucher (ex-officio)

REFERENCE AND ADMINISTRATION DETAILS

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 registered office address is: 113 Stomp Road, Burnham, SL 7NN.

The Guild's governing constitution was last amended on 22 November 2015.

Charitable Incorporated Organisation (CIO)

The Guild of One-Name Studies (CIO) was registered with the Charity Commission on 16 February 2022 (Registered Charity Number 1197944).

At the close of business on 30 September 2022, a transfer was made from the charity to the Guild of One-Name Studies CIO, with the Guild of One-Name Studies.

Professional Advisors

Bankers:

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

Independent Examiner:

M A Wilkes, FCA, Azets Audit Services, Delandale House, 37 Old Dover Road, Canterbury CT1 3JF

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 Trustees present their report and accounts for the period ended 1 October 2022. These have been prepared in accordance with statutory requirements and Statement of Recommended Practice (SORP) issued by the Charity Commission.

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Trustees' responsibilities statement

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

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on 6 May 2023 and signed on their behalf by

J Goucher
Chairman

GUILD OF ONE-NAME STUDIES

INDEPENDENT EXAMINER'S REPORT TO THE GUILD OF ONE-NAME STUDIES (the 'charity') FOR THE PERIOD ENDED 1 OCTOBER 2022

I report on my examination of the accounts of the charity for the period ended 1 October 2022, which are set out on pages 10 to 22.

Responsibilities and basis of report

As the charity's Trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of your charity's accounts as carried out under section 145 of the 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 which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 the 2006 Act; or
- the accounts did not accord with those records; or
- the accounts did not comply with the applicable accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

M A Wilkes (FCA)

Azets Audit Services

Delandale House, 37 Old Dover Road, Canterbury, Kent, CT1 3JF

Date: 9 May 2023

GUILD OF ONE-NAME STUDIES

Statement of financial activities (Including income and expenditure account) For the period ended 1 October 2022

		Unrestricted fund	Restricted fund	Total	Year ended
		1.11.21 to 1.10.22	1.11.21 to 1.10.22	1.11.21 to 1.10.22	31.10.21
	Notes	£	£	£	£
<u>Income from:</u>					
Donations and legacies	2	55,088	-	55,088	58,244
Charitable activities	3	41,155	-	41,155	477
Other trading activities	4	5,270	-	5,270	8,257
Interest received		3	-	3	-
Total income		101,516	-	101,516	66,978
<u>Expenditure on:</u>					
Raising funds	5	9,461	-	9,461	12,036
Charitable activities	6	82,767	230	82,997	39,038
Transfer of funds to Guild of One- Name Studies CIO	17	115,203	9,015	124,218	-
Total expenditure		207,431	9,245	216,676	51,074
Net movement in funds		(105,915)	(9,245)	(115,160)	15,904
Fund balances					
At 1 November 2021		105,915	9,245	115,160	99,256
At 1 October 2022		-	-	-	115,160

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

All activities were transferred to Guild of One-Name Studies on 1 October 2022.

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Comparative Statement of financial activities For the period ended 1 October 2022

		Unrestricted fund 2021 £	Restricted fund 2021 £	Total 2021 £
	Notes			
<u>Income from:</u>				
Donations and legacies	2	58,244	-	58,244
Charitable activities	3	477	-	477
Other trading activities	4	8,257	-	8,257
Total income		66,978	-	66,978
<u>Expenditure on:</u>				
Raising funds	5	12,036	-	12,036
Charitable activities	6	38,932	106	39,038
Total expenditure		50,968	106	51,074
Net income		16,010	(106)	15,904
Transfer between funds		8,124	(8,124)	-
Net movement in funds		24,134	(8,230)	15,904
Fund balances				
At 1 November 2020		81,781	17,475	99,256
At 31 October 2021		105,915	9,245	115,160

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

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BALANCE SHEET

As at 1 October 2022

	Notes	01.10.22 £	01.10.22 £	31.10.21 £	31.10.21 £
Fixed assets					
Tangible assets	10		-		866
Current assets					
Stocks - For resale		-		15,799	
Debtors	11	-		29,904	
Cash at bank and in hand		-		130,784	
				<u>176,487</u>	
Creditors: amounts falling due within one year	12	-		<u>(46,252)</u>	
Net current assets			-		130,235
Creditors: amounts falling due within one year	13		-		<u>(15,941)</u>
Total assets less current liabilities			<u>-</u>		<u>115,160</u>
Funds					
Restricted funds	15		-		9,245
<u>Unrestricted funds:</u>					
Designated funds	16	-		15,673	
Unrestricted general fund		-		<u>90,242</u>	
			-		<u>105,915</u>
	18		<u>-</u>		<u>115,160</u>

The financial statements were approved by the Trustees on 6 May 2023 and signed on their behalf by:

J Goucher
Trustee

GUILD OF ONE-NAME STUDIES

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 1 OCTOBER 2022

1. Accounting policies

a. Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

b. Going concern

On 1 October 2022, the activities, assets and liabilities of the charity were transferred to Guild of One-Name Studies CIO.

After that day and before 31 October 2023 it is likely that the legal entity known as Guild of One-Name Studies will cease to exist and for this reason the Trustees consider the charity is no longer a going concern.

c. Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

d. Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Voluntary income including donations and gifts and conference income are included in full in the SOFA when receivable.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 1 OCTOBER 2022

1. Accounting policies (continued)

Term memberships are included in the SOFA in equal instalments over the length of the term. Life memberships are included in equal instalments over a period of 20 years. Subscriptions run to 31 October and are included in the SOFA for the year to which they relate.

Income from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer (usually on the dispatch of the goods), the amount of income can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the charity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

e. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

f. Tangible fixed assets

Assets costing £250 or more are capitalised as tangible fixed assets and are carried at cost, net of depreciation and any impairment.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and Fittings - 25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 1 OCTOBER 2022

1. Accounting policies (continued)

g. Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

h. Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

i. Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the charity and their measurement basis are as follows:

Financial assets

Trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash and bank balances are classified as a basic financial instrument and are measured at face value.

Financial liabilities

Trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition.

Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

j. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

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Notes to the financial statements For the period ended 1 October 2022

2. Donations and legacies	Unrestricted	Restricted	Total	Year ended 31.10.21
	1.11.21 to 1.10.22	1.11.21 to 1.10.22	1.11.21 to 1.10.22	
	£	£	£	£
Subscriptions Received	41,965	-	41,965	42,073
New Member Applications	1,971	-	1,971	2,027
Study Registration Fees	2,898	-	2,898	4,102
Donations	2,858	-	2,858	3,175
Gift Aid	5,173	-	5,173	6,506
Other	223	-	223	361
	<u>55,088</u>	<u>-</u>	<u>55,088</u>	<u>58,244</u>
3. Charitable activities	Unrestricted	Restricted	Total	
	1.11.21 to 1.10.22	1.11.21 to 1.10.22	1.11.21 to 1.10.22	Year ended 31.10.21
	£	£	£	£
Conference Income	39,085	-	39,085	-
Seminar Income - UK	2,070	-	2,070	477
	<u>41,155</u>	<u>-</u>	<u>41,155</u>	<u>477</u>
4. Other trading activities	Unrestricted	Restricted	Total	
	1.11.21 to 1.10.22	1.11.21 to 1.10.22	1.11.21 to 1.10.22	Year ended 31.10.21
	£	£	£	£
Books	601	-	601	630
Software	532	-	532	605
FTDNA Kits (Y & FF)	3,925	-	3,925	6,824
Other	212	-	212	198
	<u>5,270</u>	<u>-</u>	<u>5,270</u>	<u>8,257</u>

GUILD OF ONE-NAME STUDIES

Notes to the financial statements For the period ended 1 October 2022

5. Costs of generating voluntary income	Unrestricted 1.11.21 to 1.10.22 £	Restricted 1.11.21 to 1.10.22 £	Total 1.11.21 to 1.10.22 £	Year ended 31.10.21 £
<u>Marketing Activities</u>				
UK	202	-	202	80
Europe	160	-	160	98
USA	576	-	576	913
Canada	160	-	160	80
Australia	160	-	160	484
New Zealand	160	-	160	80
General Marketing	1,384	-	1,384	3,120
<u>Guild Stand Activities</u>				
UK Stand Expenses	265	-	265	-
Roots Tech (UK)	1,634	-	1,634	-
<u>Cost of sales</u>				
Books	333	-	333	453
Software	318	-	318	476
FTDNA Kits	4,055	-	4,055	6,187
Other sales	54	-	54	65
	<u>9,461</u>	<u>-</u>	<u>9,461</u>	<u>12,036</u>
6. Expenditure on charitable activities	Unrestricted 1.11.21 to 1.10.22 £	Restricted 1.11.21 to 1.10.22 £	Total 1.11.21 to 1.10.22 £	Total Year ended 31.10.21 £
Direct costs				
Conference	38,941	-	38,941	-
Seminar expenses - UK	5,052	-	5,052	2,560
Guild Journal and Register	23,351	-	23,351	21,267
Guild projects	4,812	-	4,812	3,110
Members handbook	142	-	142	51
Subscriptions to other societies	320	-	320	156
Website	2,145	-	2,145	1,832
Computer costs	321	-	321	194
Spending from Teece legacy	-	230	230	106
	<u>75,084</u>	<u>230</u>	<u>75,314</u>	<u>29,276</u>
Support costs (see note 7)	<u>7,850</u>	<u>-</u>	<u>7,850</u>	<u>9,762</u>
	<u>82,934</u>	<u>230</u>	<u>83,164</u>	<u>39,038</u>

GUILD OF ONE-NAME STUDIES

Notes to the financial statements For the period ended 1 October 2022

7. Support costs	Unrestricted	Restricted	Total	Year ended 31.10.21
	1.11.21 to 1.10.22	1.11.21 to 1.10.22	1.11.21 to 1.10.22	
	£	£	£	£
Committee Meeting expenses	266	-	266	125
Front office / Telephone	1,450	-	1,450	1,267
Insurance	420	-	420	420
Postage	803	-	803	1,575
Printing and stationery	568	-	568	283
Accountancy	760	-	760	713
Bank charges	1,225	-	1,225	1,437
Foreign currency exchange	(1,160)	-	(1,160)	232
Sundry expenses	(144)	-	(144)	(278)
Depreciation	435	-	435	912
<u>Governance costs:</u>				
AGM expenses	1,118	-	1,118	800
Member's voting / Ballot costs	43	-	43	-
Legal fees	371	-	371	776
Independent Examination fee	1,695	-	1,695	1,500
	<u>7,850</u>	<u>-</u>	<u>7,850</u>	<u>9,762</u>

8. Trustees and employees

The charity has no employees. The Trustees did not receive any remuneration, benefits or received reimbursed of expenses in either the current or previous year.

9. Related party transactions

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

There were no related party transaction in the year (2021 - None).

GUILD OF ONE-NAME STUDIES

Notes to the financial statements For the period ended 1 October 2022

10. Tangible fixed assets	Fixtures and fittings £	
Cost		
At 1 November 2021		12,278
Additions		499
Transfer of funds to Guild of One-Name Studies CIO		(12,777)
		<hr/>
At 1 October 2022		-
		<hr/>
Depreciation		
At 1 November 2021		11,412
Depreciation charged in the year		435
Transfer of funds to Guild of One-Name Studies CIO		(11,847)
		<hr/>
At 1 October 2022		-
		<hr/>
Net book value		
At 1 October 2022		<hr/> <hr/> -
At 31 October 2021		<hr/> <hr/> 866
		<hr/> <hr/>
11. Debtors	01.10.22	31.10.21
	£	£
Trade debtors	-	864
Other debtors	-	601
Prepayments and accrued income	-	28,439
	<hr/>	<hr/>
	-	29,904
	<hr/> <hr/>	<hr/> <hr/>
12. Creditors: amounts falling due within one year	01.10.22	31.10.21
	£	£
Trade creditors	-	2,522
Deferred income - Subscriptions / Term Memberships	-	12,809
Deferred income - Conferences	-	27,015
Other creditors	-	2,356
Accruals	-	1,550
	<hr/>	<hr/>
	-	46,252
	<hr/> <hr/>	<hr/> <hr/>
13. Creditors: amounts falling due after one year	01.10.22	31.10.21
	£	£
Deferred income - Subscriptions / Term Memberships	-	15,941
	<hr/> <hr/>	<hr/> <hr/>

GUILD OF ONE-NAME STUDIES

Notes to the financial statements For the period ended 1 October 2022

14. Deferred income	Term Memberships		Conferences	
	01.10.22	31.10.21	01.10.22	31.10.21
	£	£	£	£
At 1 November	28,750	30,756	27,015	28,714
Received in year	6,661	13,424	-	-
Refunded in year	-	-	-	(1,699)
Transferred to SOFA	(13,149)	(15,430)	(27,015)	-
Transfer of funds to Guild of One-Name Studies CIO	(22,262)	-	-	-
At 31 October	-	28,750	-	27,015
Due within one year (Note 12)	-	12,809	-	27,015
Due after one year (Note 13)	-	15,941	-	-
At 31 October	-	28,750	-	27,015

15. Restricted funds				Transfer of funds to Guild of One-Name Studies CIO	Balance at 1 Oct 22
	Balance at 1 Nov 21	Income	Expenditure		
CURRENT YEAR	£	£	£	£	£
Brian V Teece Legacy	9,245	-	(230)	(9,015)	-
Total restricted funds	9,245	-	(230)	(9,015)	-

PRIOR YEAR				Transfers	Balance at 31 Oct 21
	Balance at 1 Nov 20	Income	Expenditure		
	£	£	£	£	£
Software costs	8,124	-	-	(8,124)	-
Brian V Teece Legacy	9,351	-	(106)	-	9,245
Total restricted funds	17,475	-	(106)	(8,124)	9,245

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

GUILD OF ONE-NAME STUDIES

Notes to the financial statements For the period ended 1 October 2022

16. Designated funds

	Balance at 1 Nov 21	New designations	Transfer of funds to Guild of One-Name Studies CIO	Balance at 1 Oct 22
CURRENT YEAR	£	£	£	£
Library Digitisation	4,150	1,150	(5,300)	-
Software costs	9,158	-	(9,158)	-
Term memberships in advance	2,365	-	(2,365)	-
Total designated funds	15,673	1,150	(16,823)	-

	Balance at 1 Nov 20	New Designations	Designations released	Balance at 31 Oct 21
PRIOR YEAR	£	£	£	£
Library Digitisation	1,000	3,150	-	4,150
Software costs	-	9,158	-	9,158
Term memberships in advance	3,054	-	(689)	2,365
Total designated funds	4,054	12,308	(689)	15,673

Software costs - Preservation of Members' websites

Library Digitisation - To digitise records and reduce storage costs

17. Transfer of assets and liabilities to Guild of One-Name Studies CIO

On 1 October 2022 the assets and liabilities of the charity were transferred to Guild of One-Name Studies CIO which comprised:

	£
Tangible fixed assets	930
Stocks - For resale	18,870
Debtors	5,970
Cash at bank and in hand	131,283
Creditors: amounts falling due within one year	(13,036)
Creditors: amounts falling due after one year	(19,966)
	124,051

GUILD OF ONE-NAME STUDIES

Notes to the financial statements For the period ended 1 October 2022

18. Net Analysis of Funds

Fund balances at 31 October 2021 were represented by:

	Unrestricted £	Restricted £	Total £
Tangible assets	866	-	866
Stocks - For resale	15,799	-	15,799
Debtors	29,904	-	29,904
Cash at bank and in hand	121,539	9,245	130,784
Creditors: amounts falling due within one year	(46,252)	-	(46,252)
Creditors: amounts falling due after one year	(15,941)	-	(15,941)
	<u>105,915</u>	<u>9,245</u>	<u>115,160</u>