

# GUILD OF ONE-NAME STUDIES CIO

England & Wales · Charity number 1197944

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2022-02-16

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 3 Windsor Gardens  
Herne Bay  
Kent  
CT6 8FE

**Phone** 08000112182

**Email** [guild@one-name.org](mailto:guild@one-name.org)

**Website** <https://one-name.org>

## Activities

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**Objects:** THE OBJECTS OF THE GUILD ARE TO ADVANCE THE EDUCATION OF THE PUBLIC IN ONE-NAME STUDIES, IN PARTICULAR BUT NOT EXCLUSIVELY BY PROMOTING PUBLIC UNDERSTANDING OF ONE-NAME STUDIES, PRESERVING AND PUBLISHING THE DATA FROM ONE-NAME STUDIES AND MAXIMISING ACCESSIBILITY OF THE DATA TO INTERESTED MEMBERS OF THE PUBLIC.SUCH OBJECTS SHALL BE APPLICABLE WORLDWIDE. 'ONE-NAME STUDIES' MEANS RESEARCH INTO THE GENEALOGY AND FAMILY HISTORY OF ALL PERSONS WITH THE SAME SURNAME AND ITS VARIANTS, OTHERWISE KNOWN AS A 'SURNAME STUDY'.

**Activities:** To advance the education of the public in one-name studies, in particular but not exclusively by promoting public understanding of one-name studies, preserving and publishing the data from one-name studies and maximising accessibility of the data to interested members of the public.

## Classification

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- **How:** Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** The General Public/mankind

## Geography

- Australia
- Canada
- Ireland
- New Zealand
- Northern Ireland
- Scotland
- South Africa
- United States
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£88,872	£106,666	-	-
2024-08-31	£81,882	£94,125	-	-
2023-08-31	£214,684	£85,340	-	-
2022-08-31	£0	£0	-	-

## Trustees

Name	Role	Appointed
<b>Julie Dawn Goucher</b>	Chair	2022-02-16
Christopher Charles Wreford Gray		2022-02-16
Dennis Allsopp		2025-05-31
Karen Elizabeth Rogers		2022-02-16
Pauline Neil		2023-09-08
Sharon Michelle Burdis		2025-05-31
Steven James Coker		2025-05-31
TRACY CARE		2022-02-16

**GUILD OF ONE-NAME STUDIES CIO**

England & Wales - Charity number 1197944

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# Accounts

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# Guild of One-Name Studies CIO

Annual Report and Financial Statements

For the year ended 31 August 2025



**Guild of One-Name Studies CIO**

3 Windsor Gardens

Herne Bay, Kent, CT6 8FE

Tel: 0800 011 2182 (United Kingdom)

Tel: 1-800 647 4100 (North America)

Tel: 1800 305 184 (Australia)

*Registered Charity No. 1197944*

# GUILD OF ONE-NAME STUDIES CIO

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# **GUILD OF ONE-NAME STUDIES CIO**

## **Trustees' Annual Report for the year ended 31 August 2025**

The Trustees present their annual report and financial statements for the year ended 31 August 2025 for the Guild of One-Name Studies CIO, otherwise known as either the Guild of One-Name Studies or the Guild.

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**

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.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Guild is managed in accordance with the Guild Constitution approved by the membership on 16 February 2022 for its incorporation as a CIO. The appointed Trustees are responsible for administering the affairs of the Guild with volunteer Postholders, Teams, and Committees designated to manage various tasks. The Trustees elect the Guild Officers from amongst the Trustees, namely Chairman, Vice Chairman, Secretary and Treasurer.

The Guild membership also appoints Honorary Officers to serve as advisors.

During the year, the Trustees designated another appointed officer position of Assistant Treasurer. No appointment has been made.

In 2023 all the Trustees at the inception of the CIO stood for the first year, apart from one. No election was required prior to the 2023 AGM as the number of continuing Trustees and members nominated to become a Trustee fell below nine. In 2025 no election was held as the number of nominations fell below nine, and at that time three new Trustees joined the Trustees, with one existing Trustee who re-stood and was appointed. There has been one vacancy to the Trustees.

## GUILD OF ONE-NAME STUDIES CIO

### Trustees' Annual Report for the year ended 31 August 2025

As we embed into the position of an Incorporated Charity, there have been some challenges that were not anticipated, the most important one has been the accessing of a bank account. There are lots of Incorporated Charities, however, we have the problem that some of our Trustees, are international members. Our Treasurer spent quite a lot of time looking into the bank account situation. We had two options; one would provide an account on the basis that our International Trustees were not involved with the day to day business. All our Trustees are equal, and therefore it was not appropriate to opt for this account. Our current bank was happy to accept International Trustees, but only at the rate of 40% of the nine Trustees specified in our constitution and were very clear that we could not include the two co-opted positions within the number.

The Trustees can only co-opt from the Membership an additional two Trustees who have who met the threshold of a skill shortage. The Trustees can also co-opt additional Trustees from the Membership to fill any open Trustee positions. Any co-option is only for the duration of the year, until the next AGM. Any co-option must fall within the 40% of International Trustees, and there can be no more than a total of eleven Trustees (nine, plus two for skill shortage.)

One third of the elected Trustees, based on seniority, retire each year, and the members can elect new Trustees each year to fill the quota of nine Trustees. These elected Trustees are appointed to serve at the following AGM.

The Trustees from the 2023 AGM to 2026 AGM were as follows:

Trustee Name	Officer	Last Appointment	Term Ending	Notes
Dennis Allsopp		AGM 2025	AGM 2028	
Michelle Burdis		AGM 2025	AGM 2028	
Tracy Care	Treasurer	16 Feb 2023	AGM 2026	
Stephen Coker		AGM 2025	AGM 2027	
Julie Goucher	Chairman	AGM 2025	AGM 2027	
Christopher Gray		16 Feb 2023	AGM 2026	
Pauline Neil		AGM 2024	AGM 2027	
Karen Rogers	Vice Chairman	16 Feb 2023	AGM 2026	Appointed Vice Chairman April 2024

# **GUILD OF ONE-NAME STUDIES CIO**

## **Trustees' Annual Report for the year ended 31 August 2025**

The Guild currently has no salaried staff. All activities and services are undertaken by the unpaid voluntary efforts of its members, known as postholders whose positions are appointed by the Trustees.

The Guild is indebted to its many volunteers, whose support continues to be crucial to the success of the Guild. However, as many organizations are seeing, the Guild is experiencing difficulties in recruiting volunteers for several key roles. The Trustees may have to consider some hiring if no volunteers are available for key roles.

### **Administrative Activities**

- **Annual General Meeting (AGM)**

The AGM took place on 31 May 2025 in accordance with the Guild Constitution and was held online via Zoom.

- **Trustees Meetings**

The Trustees meet regularly online via Zoom and via email to manage and monitor Guild activities. Their activities are reported to the membership via the Chairman's Newsletter and the Minutes published on the Guild website. The Reporting teams present to the Trustees on a prescribed timeline.

The Trustees met on nine occasions during the year, with a further four meetings to discuss strategic planning.

The Trustees concluded work to register the Guild of One-Name Studies as a Charitable Incorporated Organisation (CIO), and for the transfer of assets, liabilities and members on 30 September 2022. On 21 August 2023 a decision was made to merge the old charity into the new charity, and this was completed during 2025, when it appeared on the Merge Register from the Charity Commission.

- **Committees and Teams**

The Guild may establish committees 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 committees. In the old Charity, committees were known as subcommittees.

Guild Committees hold meetings online via Zoom and Email as needed. During the year, the Guild had one committee, formerly known as SemSub, that was chartered to organize live seminars within the UK.

Seminar Committee (became the Seminar Team in 2024/2025)

# GUILD OF ONE-NAME STUDIES CIO

## Trustees' Annual Report for the year ended 31 August 2025

- **Reporting Teams**

The Trustees organized the Postholders, Committees, and Working Teams into reporting teams, headed by a Trustee, that provide periodic feedback to the Trustees on their activities.

The Trustees have also organized several reporting teams, administered by a Trustee, to provide periodic reports to the Trustees on the status of the various postholder activities within the team,

Chairman's Team - Guild Chairman  
 Outreach Team - Karen Rogers  
 Education Team - Julie Goucher  
 IT Team - Chris Gray  
 Members Support Team - Pauline Neil  
 Treasury Team - Guild Treasurer

- **Working Teams**

Working Teams are groups of volunteers, usually organized by a Postholder, to accomplish some ongoing function.

Conference Team  
 Marketing Action Team  
 UK Regional Reps Team  
 Rest of World Regional Reps Team  
 Seminar Team  
 Web Team  
 Blog Team  
 Indexes Team  
 Newswatch Team  
 Library Team

### ACHIEVEMENTS AND PERFORMANCE

#### Membership

The membership of the Guild of One-Name Studies as of 31 August 2025 was 2,247 (compared to 2,326 at 31 August 2024).

	UK	Australia	Canada	NZ	USA	Other	Total
Membership as of 31 August 2025	1,617	152	95	59	255	75	2,247
Membership as of 31 August 2024	1,667	165	91	66	270	22	2,326

# GUILD OF ONE-NAME STUDIES CIO

## Trustees' Annual Report for the year ended 31 August 2025

### Events Attended

The Guild attended a variety of events across the year. These ranged from within the UK to global and both in person and virtual events.

#### UK:

September 2024	Family History Show London, Kempton Park
January 2025	East Surrey Fabulous Family History Fair (virtual),
February 2025	Family History Show Online
February 2025	Berkshire Heritage Fair online
May 2025	Sussex Family History Group AGM, University of Sussex

#### United States:

October 2024	Wisconsin State Genealogy Society
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### Presentations

Guild members provided talks to other organisations about one-name study related themes. During the year 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.

### Representation

During the year 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)
- the Association of Family History Societies of Wales (AFHSW)
- the National Genealogical Society (NGS) in the United States.

## ACTIVITIES

### Educational 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 a relationship with Pharos Tutors and Teaching.

# GUILD OF ONE-NAME STUDIES CIO

## Trustees' Annual Report for the year ended 31 August 2025

- **Publications**

The Guild provides a variety of publications to members and the public.

- The quarterly Journal of One-Name Studies (JOONS) is published under the editorship of Jean-Marc Bazzoni and is available in printed and electronic formats. This is available to all members and non-members and organizations may subscribe to it. Copies of older issues are available online to the public.
- The Register of One-Name Studies is available in printed and electronic formats. The Guild published the 40<sup>th</sup> edition of the annual Register of One-Name Studies which was distributed to all subscribing members and to subscribing record offices and libraries.
- 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, are available for sale to members of the public.

- **Online Facilities**

The Guild has several websites for the members and the public that provide both information for research and services.

- The Guild website <https://one.name.org> provides information to members and the 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 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 public and offering preservation of the sites to members.
- Several communication channels, including a mailing list, a closed Facebook groups 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.
- A listing of Members who are available to speak on various one-name, surname study, and family history topics.
- Numerous vendor discounts offered to Guild members.

# GUILD OF ONE-NAME STUDIES CIO

## Trustees' Annual Report for the year ended 31 August 2025

- **Member Support and Services**

- 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](mailto: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.
- 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.

- **Third Party Educational Courses**

The Guild has an ongoing relationship with **Pharos Tutors**, who have three online courses which have been taken successfully by members and others for many years: an Introductory, a practicalities and an advanced course on One-Name Studies. Pharos offers Guild members a discount of 15% on these courses and on any other course which does not require assessment. Guild members who undertake the Advanced course are also able to claim a discount on the assessed course.

- **Study and Research Preservation**

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

- The Members Websites Program (MWP) is a service to allow members to preserve a working copy of their study website. A member can host their website with the Guild while they are developing their study and then after they leave the Guild, it will be preserved as they left it as a continuing resource for members and the public, and also as an initial resource for another member continuing the study.
- The Guild Blog Program (GBP) is an extension of the MWP to allow a member to add a simple WordPress blog to an MWP genealogy site. A member may also have a blog sites for their personal family history writings not associated with any registered study. As with the MWP, these sites will be preserved after the member leaves the Guild.
- An agreement with FamilySearch to enable members to preserve their genealogies in a form that cannot be further edited but also 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.
- Members may deposit their one-name research, in digital or paper form, in the Guild Library. During the year the Guild accepted the deposit of more research materials from members.
- A book library of one-name study publications made available to members on a loan basis.

# **GUILD OF ONE-NAME STUDIES CIO**

## **Trustees' Annual Report for the year ended 31 August 2025**

- **Annual Guild Conference**

The Guild hosts a three-day Annual Conference to educate and train Guild members and the General Public. Some of the sessions are recorded and published online at the Guild Website for members to view.

The 2025 Annual Conference was held at The Holiday Inn in Liverpool, England between 25 and 27 April 2025.

- **Seminars**

During 2025 the Guild continued to offer public seminars on various topics of interest in the UK which were open to members and the General Public. These Seminars are normally recorded with the recordings available to members on the Guild website.

During 2025, two seminars were arranged:

March 2025:	Cornucopia (Amersham)
June 2025:	Best Days of Your Life (Bearley)

- **Webinars**

The Guild presents online Webinars on a periodic basis that are open to all members and the General Public. These recordings are published on the Guild Website for later viewing by Guild members.

The Guild did not run any webinars during 2025. These will commence again during 2026.

- **Regional Meetings**

Many of the Guild Regional organizations provide periodic meetings, both in person and on Zoom that are generally open to all members.

- **Mentoring Zoom Meetings**

Periodic mentoring and socialising meetings for members and acquaintances were held weekly in two different time zones.

# **GUILD OF ONE-NAME STUDIES CIO**

## **Trustees' Annual Report for the year ended 31 August 2025**

### **FINANCIAL REVIEW**

Income for the year was £89,681 (2024 - £82,573). Expenditure for the year was £106,666 (2024 - £94,125) resulting in a deficit of £16,985 (2024 - Deficit of £11,552).

#### **Reserves**

The Trustees have reviewed the level of reserves that 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. Based on 2024/2025 this is £30,000 (2023/2024 - £30,000). The fund currently stands at £69,654 (2024 - £89,452).

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, as well as marketing activities to increase membership.

#### **Designated funds**

The Guild has designated two funds as set out in note 16 totalling £23,421 (2024 - £20,127).

In the last year the Guild's general reserves decreased. Though unrestricted, £11,926 (2024 - £9,135) is designated for use to continue digitization of member study material.

In 2015, in consideration of the Members' Website Program, 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 and £11,495 is designated at 31 August 2025 (2024 - £10,992).

In addition to this there are also funds paid in advance for Term memberships of £22,831 (2024 - £24,881) of which the relevant income will be released to the accounts in the relevant financial year.

#### **Restricted fund**

The Guild received a bequest of £10,000 which was to be spent on the Teece surname study. The restricted fund unspent at the year end was £7,732 (2024 - £8,213). The Trustees will continue to monitor this reserve against the likelihood of it being needed.

### **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).

#### **Charitable Incorporated Organisation (CIO)**

The Trustees completed work to register the Guild of One-Name Studies as a Charitable Incorporated Organisation.

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

The Guild's official registered address is 3 Windsor Gardens. Herne Bay, Kent, CT6 8FE

# **GUILD OF ONE-NAME STUDIES CIO**

## **Trustees' Annual Report for the year ended 31 August 2025**

### **Professional Advisors**

#### **Bankers:**

Virgin Money, 7 Gold Street, Northampton, NN1 1EN

#### **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 year ended 31 August 2024. These have been prepared in accordance with statutory requirements and Statement of Recommended Practice (SORP) issued by the Charity Commission.

#### **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 financial 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 21 April 2026 and signed on their behalf by

Julie Goucher  
Chairman

## **GUILD OF ONE-NAME STUDIES**

### **Independent Examiner's report to the Guild of One-Name Studies (the 'charity') For the year ended 31 August 2025**

I report on my examination of the accounts of the charity for the year ended 31 August 2025 as set out on pages 12 to 23.

#### **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  
32 - 33 Watling Street  
Canterbury  
Kent  
CT1 2AN

Date: 5 May 2026

## GUILD OF ONE-NAME STUDIES CIO

### Statement of financial activities (Including income and expenditure account) For the year ended 31 August 2025

	Notes	Unrestricted fund 2025 £	Restricted fund 2025 £	Total 2025 £	2024 £
<b>Income from:</b>					
Donations and legacies	2	49,263	-	49,263	49,587
Charitable activities	3	36,184	-	36,184	27,364
Other trading activities	4	3,425	-	3,425	4,931
Interest received		809	-	809	691
<b>Total</b>		<b>89,681</b>	<b>-</b>	<b>89,681</b>	<b>82,573</b>
<b>Expenditure on:</b>					
Raising funds	5	8,294	-	8,294	7,630
Charitable activities	6	97,891	481	98,372	86,495
<b>Total</b>		<b>106,185</b>	<b>481</b>	<b>106,666</b>	<b>94,125</b>
<b>Net movement in funds</b>		<b>(16,504)</b>	<b>(481)</b>	<b>(16,985)</b>	<b>(11,552)</b>
<b>Fund balances</b>					
Brought forward		109,579	8,213	117,792	129,344
Carried forward		93,075	7,732	100,807	117,792

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

All income and expenditure derive from continuing activities.

## GUILD OF ONE-NAME STUDIES CIO

### Comparative Statement of financial activities (Including income and expenditure account) For the year ended 31 August 2025

	Notes	Unrestricted fund 2024 £	Restricted fund 2024 £	Total 2024 £
<b>Income from:</b>				
Transfer of funds from Guild of One-Name Studies		115,036	9,015	124,051
Donations and legacies		54,867	-	54,867
Charitable activities	2	30,276	-	30,276
Other trading activities	3	5,238	-	5,238
Interest received	4	252	-	252
<b>Total</b>		<b>205,669</b>	<b>9,015</b>	<b>214,684</b>
<b>Expenditure on:</b>				
Raising funds	5	10,458	-	10,458
Charitable activities	6	74,297	585	74,882
<b>Total</b>		<b>84,755</b>	<b>585</b>	<b>85,340</b>
<b>Net movement in funds</b>		<b>120,914</b>	<b>8,430</b>	<b>129,344</b>
<b>Fund balances</b>				
Brought forward		-	-	-
Carried forward		120,914	8,430	129,344

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

All income and expenditure derive from continuing activities.

# GUILD OF ONE-NAME STUDIES CIO

## BALANCE SHEET

As at 31 August 2025

	Notes	2025 £	2025 £	2024 £	2024 £
<b>Fixed assets</b>					
Tangible assets	10		5,058		253
<b>Current assets</b>					
Stock		13,023		15,076	
Debtors	11	21,953		40,204	
Cash at bank and in hand		101,708		125,109	
		<u>136,684</u>		<u>180,389</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(19,584)</u>		<u>(39,756)</u>	
<b>Net current assets</b>			117,100		140,633
<b>Creditors: amounts falling due after one year</b>	13		(21,351)		(23,094)
<b>Total assets</b>			<u><u>100,807</u></u>		<u><u>117,792</u></u>
<b>Funds</b>					
Restricted funds	15		7,732		8,213
<u>Unrestricted funds:</u>					
Designated funds	16	23,421		20,127	
Unrestricted general fund		<u>69,654</u>		<u>89,452</u>	
			<u>93,075</u>		<u>109,579</u>
	17		<u><u>100,807</u></u>		<u><u>117,792</u></u>

The financial statements were approved by the Trustees on 21 April 2026 and signed on their behalf by:

**J Goucher**  
Chair of Trustees

## **GUILD OF ONE-NAME STUDIES**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025**

#### **1. Accounting policies**

##### **a. Accounting convention**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

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**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### **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.

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.

## GUILD OF ONE-NAME STUDIES

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

#### 1. Accounting policies (continued)

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.

#### 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.

## GUILD OF ONE-NAME STUDIES

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

#### 1. Accounting policies (continued)

##### 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

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are no key assumptions or judgements concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

# GUILD OF ONE-NAME STUDIES CIO

## Notes to the financial statements For the year ended 31 August 2025

### 2. Donations and legacies

	2025	2024
	£	£
Subscriptions Received	39,724	38,050
New Member Applications	842	1,437
Study Registration Fees	2,342	2,834
Donations	1,743	1,753
Gift Aid	4,093	5,060
Members website project	503	443
Other	16	10
	<u>49,263</u>	<u>49,587</u>

### 3. Charitable activities

	2025	2024
	£	£
Conference Income	29,546	23,781
Conference Sponsorship	4,494	-
Seminar Income - UK	2,144	3,583
	<u>36,184</u>	<u>27,364</u>

### 4. Other trading activities

	2025	2024
	£	£
Books	316	315
Software	617	371
FTDNA Kits (Y & FF)	2,384	4,063
Other	108	182
	<u>3,425</u>	<u>4,931</u>

# GUILD OF ONE-NAME STUDIES CIO

## Notes to the financial statements For the year ended 31 August 2025

### 5. Costs of generating voluntary income

	2025	2024
	£	£
<b><u>Marketing Activities</u></b>		
UK	575	253
Europe	175	175
USA	190	271
Canada	175	175
Australia	986	175
New Zealand	175	175
General Marketing	1,519	1,600
<b><u>Guild Stand Activities</u></b>		
UK Stand Expenses	1,559	1,251
<b><u>Cost of sales</u></b>		
Books	109	93
Software	473	190
FTDNA Kits	1,896	3,192
Other sales	462	80
	8,294	7,630
	8,294	7,630

### 6. Expenditure on charitable activities

	2025	2024
	£	£
<b>Direct costs</b>		
Conference	37,591	22,806
Seminar expenses - UK	3,636	5,642
Seminar expenses - AUS	-	126
Guild Journal and Register	28,249	31,231
Guild projects	10,589	8,941
Members handbook	64	59
Subscriptions to other societies	220	106
Website	2,883	2,654
Computer costs	180	1,382
Spending from Teece legacy	481	217
	83,893	73,164
	83,893	73,164
Support costs (see note 8)	14,479	13,331
	98,372	86,495
	98,372	86,495

# GUILD OF ONE-NAME STUDIES CIO

## Notes to the financial statements For the year ended 31 August 2025

7. Support costs	Total 2025 £	Total 2024 £
Committee Meeting expenses	175	175
Front office / Telephone	1,589	1,624
Insurance	980	453
Postage	385	823
Printing and stationery	321	439
Accountancy	1,909	1,118
Bank charges	2,198	2,035
Foreign currency exchange	1,261	413
IT software and consumables	804	-
Sundry expenses	211	432
Depreciation	259	261
<u>Governance costs:</u>		
AGM expenses	1,142	1,053
Independent Examination fee	3,245	4,505
	<u>14,479</u>	<u>13,331</u>

## 8. Trustees and employees

The charity has no employees. Two trustees received £706 relating to reimbursed of office expenses in the year to 31 August 2025. (Period ended 31 August 2024 - 3 trustees : £822 - Office expenses).

## 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 to 31 August 2025 or period to 31 August 2024.

# GUILD OF ONE-NAME STUDIES CIO

## Notes to the financial statements For the year ended 31 August 2025

<b>10. Tangible fixed assets</b>		<b>Fixtures and fittings £</b>
<b>Cost</b>		
At 1 September 2024		899
Additions		5,064
<b>At 31 August 2025</b>		<u>5,963</u>
<b>Depreciation</b>		
At 1 September 2024		646
Depreciation charged in the year		259
<b>At 31 August 2025</b>		<u>905</u>
<b>Net book value</b>		
At 31 August 2025		<u>5,058</u>
At 31 August 2024		<u>253</u>
<b>11. Debtors</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Trade debtors	6,122	120
VAT recoverable	-	2,802
Other debtors	843	871
Prepayments and accrued income	14,988	36,411
	<u>21,953</u>	<u>40,204</u>
<b>12. Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	11,829	30,263
Deferred income - Subscriptions / Term Memberships	1,480	1,787
VAT payable	369	-
Other creditors	395	167
Accruals	5,511	7,539
	<u>19,584</u>	<u>39,756</u>

# GUILD OF ONE-NAME STUDIES CIO

## Notes to the financial statements For the year ended 31 August 2025

<b>13. Creditors: amounts falling due after one year</b>					<b>2025</b>	<b>2024</b>
					£	£
Deferred income - Subscriptions / Term Memberships					21,351	23,094
					<u>21,351</u>	<u>23,094</u>
<b>14. Deferred income</b>					<b>2025</b>	<b>2024</b>
					£	£
At 1 September					22,749	22,749
Received in year					7,435	7,435
Transferred to SOFA					(5,303)	(5,303)
					<u>24,881</u>	<u>24,881</u>
At 31 August					24,881	24,881
					<u>24,881</u>	<u>24,881</u>
Due within one year (Note 12)					1,480	1,787
Due after one year (Note 13)					21,351	23,094
					<u>22,831</u>	<u>24,881</u>
At 31 August 2024					22,831	24,881
					<u>22,831</u>	<u>24,881</u>
<b>15. Restricted funds</b>	<b>Balance at</b>					<b>Balance at</b>
	<b>1 Sep 24</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>		<b>31 Aug 25</b>
<b>CURRENT YEAR</b>	£	£	£	£		£
Brian V Teece Legacy	8,213	-	(481)	-		7,732
	<u>8,213</u>	<u>-</u>	<u>(481)</u>	<u>-</u>		<u>7,732</u>
	<u>8,213</u>	<u>-</u>	<u>(481)</u>	<u>-</u>		<u>7,732</u>
	<b>Balance at</b>					<b>Balance at</b>
	<b>1 Sep 23</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>		<b>31 Aug 24</b>
<b>PRIOR YEAR</b>	£	£	£	£		£
Brian V Teece Legacy	8,430	-	(217)	-		8,213
	<u>8,430</u>	<u>-</u>	<u>(217)</u>	<u>-</u>		<u>8,213</u>
	<u>8,430</u>	<u>-</u>	<u>(217)</u>	<u>-</u>		<u>8,213</u>

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

# GUILD OF ONE-NAME STUDIES CIO

## Notes to the financial statements For the year ended 31 August 2025

16. Designated funds	Balance at 1 Sep 24	New Designations designations	Designations released	Balance at 31 Aug 25
CURRENT YEAR	£	£	£	£
Library Digitisation	9,135	2,992	(201)	11,926
Members' Website Program	10,992	503	-	11,495
	<u>20,127</u>	<u>3,495</u>	<u>(201)</u>	<u>23,421</u>

Designated funds	Balance at 1 Sep 23	New Designations designations	Designations released	Balance at 31 Aug 24
PRIOR YEAR	£	£	£	£
Library Digitisation	5,300	-	-	5,300
Members' Website Program	9,158	-	-	9,158
Total designated funds	<u>14,458</u>	<u>-</u>	<u>-</u>	<u>14,458</u>

**Members' website program** - Preservation of Members' website  
**Library Digitisation** - To digitise records and reduce storage costs

## 17. Net Analysis of Funds

Fund balances at 31 August 2025 are represented by:

CURRENT YEAR	Unrestricted £	Restricted £	Total £
Tangible fixed assets	5,058	-	5,058
Current assets	128,952	7,732	136,684
Creditors: amounts falling due within one year	(19,584)	-	(19,584)
Creditors: amounts falling due after one year	(21,351)	-	(21,351)
	<u>93,075</u>	<u>7,732</u>	<u>100,807</u>

Fund balances at 31 August 2024 are represented by:

PRIOR YEAR	Unrestricted £	Restricted £	Total £
Tangible fixed assets	253	-	253
Current assets	172,176	8,213	180,389
Creditors: amounts falling due within one year	(39,756)	-	(39,756)
Creditors: amounts falling due after one year	(23,094)	-	(23,094)
	<u>109,579</u>	<u>8,213</u>	<u>117,792</u>

**GUILD OF ONE-NAME STUDIES CIO**

England & Wales - Charity number 1197944

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# Accounts

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# Guild of One-Name Studies CIO

Annual Report and Financial Statements

For the year ended 31 August 2024



**Guild of One-Name Studies CIO**

3 Windsor Gardens

Herne Bay, Kent, CT6 8FE

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*Registered Charity No. 1197944*

# GUILD OF ONE-NAME STUDIES CIO

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# **GUILD OF ONE-NAME STUDIES CIO**

## **Trustees' Annual Report for the year ended 31 August 2024**

The Trustees present their annual report and financial statements for the year ended 31 August 2024 for the Guild of One-Name Studies CIO, otherwise known as either the Guild of One-Name Studies or the Guild.

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**

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.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Guild is managed in accordance with the Guild Constitution approved by the membership on 16 February 2022 for its incorporation as a CIO. The appointed Trustees are responsible for administering the affairs of the Guild with volunteer Postholders, Teams, and Committees designated to manage various tasks. The Trustees elect the Guild Officers from amongst the Trustees, namely Chairman, Vice Chairman, Secretary and Treasurer.

The Guild membership also appoints Honorary Officers to serve as advisors.

During the year, the Trustees designated another appointed officer position of Assistant Treasurer. No appointment has been made.

In 2023 all the Trustees at the inception of the CIO stood for the first year, apart from one. No election was required prior to the 2023 AGM as the number of continuing Trustees and members nominated to become a Trustee fell below nine.

The Trustees can co-opt from the Membership an additional two Trustees who have special needed skills. The Trustees can also co-opt additional Trustees from the Membership to fill any open Trustee positions. Any co-option is only for the duration of the year. There were 4 Trustee co-options during the year with two of the co-opted Trustees resigning.

One third of the elected Trustees, based on seniority, retire each year, and the members can elect new Trustees each year to fill the quota of nine Trustees. These elected Trustees are appointed to serve at the following AGM.

## GUILD OF ONE-NAME STUDIES CIO

### Trustees' Annual Report for the year ended 31 August 2024

The Trustees from the 2023 AGM to the end of August 2024 were as follows:

Trustee Name	Officer	Last Appointment	Term Ending	Notes
Jean-Marc Bazzoni	Secretary			Co-Opted May 2023; Resigned as Trustee and Secretary Nov 2023
Matthew Betts				Co-Opted May 2023; Resigned July 2023.
Marie Byatt	Vice Chairman		2025 AGM	Resigned as Trustee and Vice Chairman April 2024
Tracy Care	Treasurer	16 Feb 2023	2026 AGM	
Samantha Godley			2025 AGM	Co-opted 9 July 2024, Resigned October 2024.
Julie Goucher	Chairman	16 Feb 2023	2025 AGM	
Christopher Gray		16 Feb 2023	2026 AGM	
John B Lisle	Secretary	16 Feb 2023	2025 AGM	Appointed Secretary 20 May 2024
Pauline Neil		2024 AGM	2024 AGM	Co-opted 5 Sept 2023
Karen Rogers	Vice Chairman	16 Feb 2023	2026 AGM	Appointed Vice Chairman April 2024

The Treasurer is required to keep proper books of accounts in respect of all sums of money received and expended by the Guild. The Treasurer prepares financial statements for each financial year that provide a true and fair view of the financial affairs of the Guild and of the surplus or deficit of the funds of the Guild for that period.

In preparing these financial statements, the Trustees 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 currently has no salaried staff. All activities and services are undertaken by the unpaid voluntary efforts of its members, known as postholders whose positions are appointed by the Trustees.

The Guild is indebted to its many volunteers, whose support continues to be crucial to the success of the Guild. However, as many organizations are seeing, the Guild is experiencing difficulties in recruiting volunteers for several key roles. The Trustees may have to consider some hiring if no volunteers are available for key roles.

# **GUILD OF ONE-NAME STUDIES CIO**

## **Trustees' Annual Report for the year ended 31 August 2024**

### **Administrative Activities**

- **Annual General Meeting (AGM)**

The AGM took place on 31 May 2024 in accordance with the Guild Constitution and was held online via Zoom.

- **Trustees Meetings**

The Trustees meet regularly online via Zoom and via Email to manage and monitor Guild activities. Their activities are reported to the membership via the Chairman's Newsletter and the Minutes published on the Guild website. The Reporting teams present to the Trustees on a prescribed timeline.

The Trustees met on nine occasions during the year, with a further four meetings to discuss strategic planning.

The Trustees concluded work to register the Guild of One-Name Studies as a Charitable Incorporated Organisation (CIO), and for the transfer of assets, liabilities and members on 30 September 2022. On 21 August 2023 a decision was made to merge the old charity into the new charity.

- **Committees and Teams**

The Guild may establish committees 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 committees. In the old Charity, committees were known as subcommittees.

Guild Committees hold meetings online via Zoom and Email as needed. During the year, the Guild had one committee, formerly known as SemSub, that was chartered to organize live seminars within the UK.

Seminar Committee (became the Seminar Team in 2024/2025)

- **Reporting Teams**

The Trustees organized the Postholders, Committees, and Working Teams into reporting teams, headed by a Trustee, that provide periodic feedback to the Trustees on their activities.

The Trustees have also organized several reporting teams, administered by a Trustee, to provide periodic reports to the Trustees on the status of the various postholder activities within the team,

Chairman's Team - Guild Chairman  
Outreach Team - Karen Rogers  
Education Team - Julie Goucher  
IT Team - Chris Gray  
Members Support Team - Pauline Neil  
Treasury Team - Guild Treasurer

# GUILD OF ONE-NAME STUDIES CIO

## Trustees' Annual Report for the year ended 31 August 2024

- **Working Teams**

Working Teams are groups of volunteers, usually organized by a Postholder, to accomplish some ongoing function.

- Conference Team
- Marketing Action Team
- UK Regional Reps Team
- Rest of World Regional Reps Team
- Seminar Team
- Web Team
- Blog Team
- Indexes Team
- Newswatch Team
- Library Team

### ACHIEVEMENTS AND PERFORMANCE

#### Membership

The membership of the Guild of One-Name Studies as of 31 August 2024 was 2,326 (compared to 2,436 at 31 August 2023).

	UK	Australia	Canada	NZ	USA	Other	Total
Membership as of 31 August 2024	1,667	165	91	66	270	22	2,326
Membership as of 31 August 2023	1,751	170	94	73	273	75	2,436

#### Events Attended

The Guild attended a variety of events across the year. These ranged from within the UK to global and both in person and virtual events.

#### UK:

- |                |   |
|----------------|---|
| September 2023 | Family History Show London, Kempton Park              |
| January 2024   | East Surrey Fabulous Family History Fair (virtual),   |
| February 2024  | Family History Show Online                            |
| February 2024  | Berkshire Heritage Fair online                        |
| May 2024       | Sussex Family History Group AGM, University of Sussex |
| July 2024      | Hampshire Genealogical Society Golden Jubilee Eve     |

#### United States:

- |              |                                      |
|--------------|--------------------------------------|
| October 2023 | Wisconsin State Genealogy Society    |
| March 2024   | Roots Tech 2024 - Attended Virtually |

# GUILD OF ONE-NAME STUDIES CIO

## Trustees' Annual Report for the year ended 31 August 2024

### Presentations

Guild members provided talks to other organisations about one-name study related themes. During the year 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.

### Representation

During the year 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)
- the Association of Family History Societies of Wales (AFHSW)
- the National Genealogical Society (NGS) in the United States.

## ACTIVITIES

### Educational 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 a relationship with Pharos Tutors and Teaching.

#### • Publications

The Guild provides a variety of publications to members and the public.

- The quarterly Journal of One-Name Studies (JOONS) is published under the editorship of Jean-Marc Bazzoni and is available in printed and electronic formats. This is available to all members and non-members and organizations may subscribe to it. Copies of older issues are available online to the public.
- The Register of One-Name Studies is available in printed and electronic formats. The Guild published the 40<sup>th</sup> edition of the annual Register of One-Name Studies which was distributed to all subscribing members and to subscribing record offices and libraries.
- 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, are available for sale to members of the public.

# GUILD OF ONE-NAME STUDIES CIO

## Trustees' Annual Report for the year ended 31 August 2024

- **Online Facilities**

The Guild has several websites for the members and the public that provide both information for research and services.

- The Guild website <https://one.name.org> provides information to members and the 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 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 public and offering preservation of the sites to members.
- Several communication channels, including a mailing list, a closed Facebook groups 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.
- A listing of Members who are available to speak on various one-name, surname study, and family history topics.
- Numerous vendor discounts offered to Guild members.

- **Member Support and Services**

- 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](mailto: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.
- 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.

- **Third Party Educational Courses**

The Guild has an ongoing relationship with **Pharos Tutors**, who have three online courses which have been taken successfully by members and others for many years: an Introductory, a practicalities and an advanced course on One-Name Studies. Pharos offers Guild members a discount of 15% on these courses and on any other course which does not require assessment. Guild members who undertake the Advanced course are also able to claim a discount on the assessed course.

# GUILD OF ONE-NAME STUDIES CIO

## Trustees' Annual Report for the year ended 31 August 2024

- **Study and Research Preservation**

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

- The Members Websites Program (MWP) is a service to allow members to preserve a working copy of their study website. A member can host their website with the Guild while they are developing their study and then after they leave the Guild, it will be preserved as they left it as a continuing resource for members and the public, and also as an initial resource for another member continuing the study.
- The Guild Blog Program (GBP) is an extension of the MWP to allow a member to add a simple WordPress blog to an MWP genealogy site. A member may also have a blog sites for their personal family history writings not associated with any registered study. As with the MWP, these sites will be preserved after the member leaves the Guild.
- An agreement with FamilySearch to enable members to preserve their genealogies in a form that cannot be further edited but also 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.
- Members may deposit their one-name research, in digital or paper form, in the Guild Library. During the year the Guild accepted the deposit of more research materials from members.
- A book library of one-name study publications made available to members on a loan basis.

- **Annual Guild Conference**

The Guild hosts a three-day Annual Conference to educate and train Guild members and the General Public. Some of the sessions are recorded and published online at the Guild Website for members to view.

The 2024 Annual Conference was held at The Holiday Inn in Newport, Wales, between 19 and 21 April 2024.

- **Seminars**

During 2024 the Guild continued to offer public seminars on various topics of interest in the UK which were open to members and the General Public. These Seminars are normally recorded with the recordings available to members on the Guild website.

During 2024, two seminars were arranged:

February 2024:	Working the Land (Bearley, Stratford-upon-Avon)
July 2024:	Tips and Wrinkles for One-Name Studies (Littleton)

# GUILD OF ONE-NAME STUDIES CIO

## Trustees' Annual Report for the year ended 31 August 2024

- **Webinars**

The Guild presents online Webinars on a periodic basis that are open to all members and the General Public. These recordings are published on the Guild Website to later viewing by Guild members.

The Guild ran the following webinars during 2024:

January 2024:	Implications of Hardwicke's Marriage Act in Genealogical research
February 2024:	Women's work: Lives in Stitches.
March 2024:	The Internet Archives - A Genealogists Dream Collection
April 2024:	Introduction to Irish Family History Research
May 2024:	Where there's a will, there is a lawyer
July 2024:	Behind the scenes of a One-Name Study gathering
August 2024:	History of Straits Settlement (Penang)
September 2024:	Most Surnames come from Somewhere

- **Regional Meetings**

Many of the Guild Regional organizations provide periodic meetings, both in person and on Zoom that are generally open to all members.

- **Mentoring Zoom Meetings**

Periodic mentoring and socialising meetings for members and acquaintances were held weekly in two different time zones.

### **FINANCIAL REVIEW**

Income for the year was £82,573 (2023 - £214,684 which included £124,051 relating to the transfer of funds from Guild of One-Name Studies, resulting in recurring income of £90,633). Expenditure for the year was £94,125 (2023 - £85,340) resulting in a deficit of £11,552 (2023 - Surplus of £129,344).

#### **Reserves**

The Trustees have reviewed the level of reserves that 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. Based on 2023/2024 this is £30,000 (2023 - £30,000). The fund currently stands at £89,452 (2023 - £106,456). 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, as well as marketing activities to increase membership.

#### **Designated funds**

The Guild has designated two funds as set out in note 16 totalling £20,127 (2023 - £14,458):

- The **digitization of member study material**. This also includes funds paid in advance for **Term memberships**. The relevant income will be released to the accounts in the relevant financial year;
- The consideration of the **Members' Website Program** in respect of "possible future software expenditure" and to augment this by a small margin on software costs and by donations received.

#### **Restricted fund**

The Guild received a bequest of £10,000 which was to be spent on the Teece surname study. The restricted fund unspent at the year end was £8,213 (2023 - £8,430). The Trustees will continue to monitor this reserve against the likelihood of it being needed.

# **GUILD OF ONE-NAME STUDIES CIO**

## **Trustees' Annual Report for the year ended 31 August 2024**

### **Professional Advisors**

#### **Bankers:**

Virgin Money, 7 Gold Street, Northampton, NN1 1EN

#### **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 year ended 31 August 2024. These have been prepared in accordance with statutory requirements and Statement of Recommended Practice (SORP) issued by the Charity Commission.

#### **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 financial 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 12 May 2025 and signed on their behalf by

Julie Goucher  
Chairman

## **GUILD OF ONE-NAME STUDIES**

### **Independent Examiner's report to the Guild of One-Name Studies (the 'charity') For the year ended 31 August 2024**

I report on my examination of the accounts of the charity for the year ended 31 August 2024 as set out on pages 11 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  
32 - 33 Watling Street  
Canterbury  
Kent  
CT1 2AN

Date: 14 May 2025

## GUILD OF ONE-NAME STUDIES CIO

### Statement of financial activities (Including income and expenditure account) For the year ended 31 August 2024

	Notes	Unrestricted fund 2024 £	Restricted fund 2024 £	Total 2024 £	2023 £
<b>Income from:</b>					
Transfer of funds from Guild of One-Name Studies		-	-	-	124,051
Donations and legacies	2	49,587	-	49,587	54,867
Charitable activities	3	27,364	-	27,364	30,276
Other trading activities	4	4,931	-	4,931	5,238
Interest received		691	-	691	252
<b>Total</b>		<b>82,573</b>	<b>-</b>	<b>82,573</b>	<b>214,684</b>
<b>Expenditure on:</b>					
Raising funds	5	7,630	-	7,630	10,458
Charitable activities	6	86,278	217	86,495	74,882
<b>Total</b>		<b>93,908</b>	<b>217</b>	<b>94,125</b>	<b>85,340</b>
<b>Net movement in funds</b>		<b>(11,335)</b>	<b>(217)</b>	<b>(11,552)</b>	<b>129,344</b>
<b>Fund balances</b>					
Brought forward		120,914	8,430	129,344	-
Carried forward		109,579	8,213	117,792	129,344

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

All income and expenditure derive from continuing activities.

## GUILD OF ONE-NAME STUDIES CIO

### Comparative Statement of financial activities (Including income and expenditure account) For the year ended 31 August 2024

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

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

All income and expenditure derive from continuing activities.

# GUILD OF ONE-NAME STUDIES CIO

## BALANCE SHEET

As at 31 August 2024

	Notes	2024 £	2024 £	2023 £	2023 £
<b>Fixed assets</b>					
Tangible assets	10		253		514
<b>Current assets</b>					
Stock		15,076		12,672	
Debtors	11	40,204		24,796	
Cash at bank and in hand		125,109		137,171	
		<u>180,389</u>		<u>174,639</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(39,756)</u>		<u>(25,018)</u>	
<b>Net current assets</b>			140,633		149,621
<b>Creditors: amounts falling due after one year</b>	13		(23,094)		(20,791)
<b>Total assets</b>			<u><u>117,792</u></u>		<u><u>129,344</u></u>
<b>Funds</b>					
Restricted funds	15		8,213		8,430
<u>Unrestricted funds:</u>					
Designated funds	16	20,127		14,458	
Unrestricted general fund		<u>89,452</u>		<u>106,456</u>	
			<u>109,579</u>		<u>120,914</u>
	17		<u><u>117,792</u></u>		<u><u>129,344</u></u>

The financial statements were approved by the Trustees on 12 May 2025 and signed on their behalf by:

**J Goucher**  
Chair of Trustees

## **GUILD OF ONE-NAME STUDIES**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024**

#### **1. Accounting policies**

##### **a. Accounting convention**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

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**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### **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.

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.

## GUILD OF ONE-NAME STUDIES

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

#### 1. Accounting policies (continued)

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.

##### 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.

## GUILD OF ONE-NAME STUDIES

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

#### 1. Accounting policies (continued)

##### 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.

# GUILD OF ONE-NAME STUDIES CIO

## Notes to the financial statements For the year ended 31 August 2024

### 2. Donations and legacies

	2024	2023
	£	£
Subscriptions Received	38,050	41,059
New Member Applications	1,437	1,371
Study Registration Fees	2,834	2,860
Donations	1,753	5,005
Gift Aid	5,060	4,498
Members website project	443	-
Other	10	74
	<u>49,587</u>	<u>54,867</u>

### 3. Charitable activities

	2024	2023
	£	£
Conference Income	23,781	24,516
Seminar Income - UK	3,583	2,393
Seminar Income - Canada	-	3,367
	<u>27,364</u>	<u>30,276</u>

### 4. Other trading activities

	2024	2023
	£	£
Books	315	302
Software	371	346
FTDNA Kits (Y & FF)	4,063	4,399
Other	182	191
	<u>4,931</u>	<u>5,238</u>

# GUILD OF ONE-NAME STUDIES CIO

## Notes to the financial statements For the year ended 31 August 2024

### 5. Costs of generating voluntary income

	2024	2023
	£	£
<b><u>Marketing Activities</u></b>		
UK	253	184
Europe	175	160
USA	271	160
Canada	175	160
Australia	175	654
New Zealand	175	160
General Marketing	1,600	1,630
<b><u>Guild Stand Activities</u></b>		
UK Stand Expenses	1,251	884
Roots Tech (UK)	-	540
<b><u>Cost of sales</u></b>		
Books	93	129
Software	190	217
FTDNA Kits	3,192	5,073
Other sales	80	507
	7,630	10,458
	7,630	10,458

### 6. Expenditure on charitable activities

	2024	2023
	£	£
<b>Direct costs</b>		
Conference	22,806	24,157
Seminar expenses - UK	5,642	5,314
Seminar expenses - AUS	126	3,813
Guild Journal and Register	31,231	18,571
Guild projects	8,941	7,341
Members handbook	59	84
Subscriptions to other societies	106	168
Website	2,654	2,340
Computer costs	1,382	330
Spending from Teece legacy	217	585
	73,164	62,703
Support costs (see note 8)	13,331	12,179
	86,495	74,882

# GUILD OF ONE-NAME STUDIES CIO

## Notes to the financial statements For the year ended 31 August 2024

7. Support costs	Total 2024 £	Total 2023 £
Committee Meeting expenses	175	160
Front office / Telephone	1,624	1,172
Insurance	453	432
Postage	823	1,195
Printing and stationery	439	632
Accountancy	1,118	1,099
Bank charges	2,035	1,690
Foreign currency exchange	413	2,383
Sundry expenses	432	317
Depreciation	261	385
<u>Governance costs:</u>		
AGM expenses	1,053	1,339
Independent Examination fee	4,505	1,375
	<u>13,331</u>	<u>12,179</u>

### 8. Trustees and employees

The charity has no employees. 3 trustees receive £822 relating to reimbursed of expenses in the year to 31 August 2024. (Period ended 31 August 2023 - 3 trustees : £1,162).

### 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 to 31 August 2024 or period to 31 August 2023.

# GUILD OF ONE-NAME STUDIES CIO

## Notes to the financial statements For the year ended 31 August 2024

10. Tangible fixed assets	Fixtures and fittings £	
<b>Cost</b>		
At 1 September 2023		899
<b>At 31 August 2024</b>		<u>899</u>
<b>Depreciation</b>		
At 1 September 2023		385
Depreciation charged in the year		261
<b>At 31 August 2024</b>		<u>646</u>
<b>Net book value</b>		
At 31 August 2024		<u><u>253</u></u>
At 31 August 2023		<u><u>514</u></u>
<b>11. Debtors</b>	<b>2024</b>	<b>2023</b>
	£	£
<b>Amounts falling due within one year</b>		
Trade debtors	120	751
VAT recoverable	2,802	4,232
Other debtors	871	2,553
Prepayments and accrued income	36,411	17,260
	<u>40,204</u>	<u>24,796</u>
<b>12. Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
	£	£
Trade creditors	30,263	21,022
Deferred income - Subscriptions / Term Memberships	1,787	1,604
Deferred income - Conferences	-	354
Other creditors	167	523
Accruals	7,539	1,515
	<u>39,756</u>	<u>25,018</u>

# GUILD OF ONE-NAME STUDIES CIO

## Notes to the financial statements For the year ended 31 August 2024

<b>13. Creditors: amounts falling due after one year</b>	<b>2024</b>	<b>2023</b>
	£	£
Deferred income - Subscriptions / Term Memberships	23,094	20,791
	<u>23,094</u>	<u>20,791</u>

<b>14. Deferred income</b>	<b>2024</b>	<b>2023</b>
	£	£
At 1 September	22,749	-
Transferred from the Guild of One-Name Studies	-	23,137
Received in year	7,435	3,352
Transferred to SOFA	(5,303)	(3,740)
At 31 August	<u>24,881</u>	<u>22,749</u>
Due within one year (Note 12)	1,787	1,958
Due after one year (Note 13)	23,094	20,791
At 31 August 2024	<u>24,881</u>	<u>22,749</u>

<b>15. Restricted funds</b>	<b>Balance at</b>				<b>Balance at</b>
	<b>1 Sep 23</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>31 Aug 24</b>
<b>CURRENT YEAR</b>	£	£	£	£	£
Brian V Teece Legacy	8,430	-	(217)	-	8,213
	<u>8,430</u>	<u>-</u>	<u>(217)</u>	<u>-</u>	<u>8,213</u>
	<u>8,430</u>	<u>-</u>	<u>(217)</u>	<u>-</u>	<u>8,213</u>
	<b>Balance at</b>				<b>Balance at</b>
	<b>1 Sep 22</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>31 Aug 23</b>
<b>PRIOR YEAR</b>	£	£	£	£	£
Brian V Teece Legacy	-	9,015	(585)	-	8,430
	<u>-</u>	<u>9,015</u>	<u>(585)</u>	<u>-</u>	<u>8,430</u>
	<u>-</u>	<u>9,015</u>	<u>(585)</u>	<u>-</u>	<u>8,430</u>

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

# GUILD OF ONE-NAME STUDIES CIO

## Notes to the financial statements For the year ended 31 August 2024

16. Designated funds	Balance at 1 Sep 23	New Designations designations	Designations released	Balance at 31 Aug 24
CURRENT YEAR	£	£	£	£
Library Digitisation	5,300	-	3,835	9,135
Members' Website Program	9,158	-	1,834	10,992
	14,458	-	5,669	20,127

Designated funds	Balance at 1 Sep 22	New Designations designations	Designations released	Balance at 31 Aug 23
PRIOR YEAR	£	£	£	£
Library Digitisation	-	5,300	-	5,300
Members' Website Program	-	9,158	-	9,158
Total designated funds	-	14,458	-	14,458

**Members' website program** - Preservation of Members' website  
**Library Digitisation** - To digitise records and reduce storage costs

## 17. Net Analysis of Funds

Fund balances at 31 August 2024 are represented by:

CURRENT YEAR	Unrestricted £	Restricted £	Total £
Tangible fixed assets	253	-	253
Current assets	172,176	8,213	180,389
Creditors: amounts falling due within one year	(39,756)	-	(39,756)
Creditors: amounts falling due after one year	(23,094)	-	(23,094)
	109,579	8,213	117,792

Fund balances at 31 August 2023 are represented by:

PRIOR YEAR	Unrestricted £	Restricted £	Total £
Tangible fixed assets	514	-	514
Current assets	166,209	8,430	174,639
Creditors: amounts falling due within one year	(25,018)	-	(25,018)
Creditors: amounts falling due after one year	(20,791)	-	(20,791)
	120,914	8,430	129,344

**GUILD OF ONE-NAME STUDIES CIO**

England & Wales - Charity number 1197944

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# Accounts

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# Guild of One-Name Studies CIO

Annual Report and Financial Statements

For the year ended 31 August 2023



**Guild of One-Name Studies CIO**  
3 Windsor Gardens  
Herne Bay, Kent, CT6 8FE  
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Tel: 1-800 647 4100 (North America)  
Tel: 1800 305 184 (Australia)

*Registered Charity No. 1197944*

# GUILD OF ONE-NAME STUDIES CIO

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# **GUILD OF ONE-NAME STUDIES CIO**

## **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023**

The Trustees present their annual report together with the audited financial statements of the Charity for the year ended 31 August 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

### **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 2023, the Guild Conference took place at Hilton Hotel, Northampton, the venue planned for the Conference in 2021 & 2022, which were either postponed, or rescheduled due to the Covid Pandemic.

##### **Annual General Meeting (AGM)**

The AGM took place on 21 April 2023 at Hilton Hotel, Northampton, 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.

We have continued to run online webinars monthly, all of which are available to the public.

##### **International Meetings on a Zoom platform**

Mentoring and socialising for members and acquaintances held weekly in two different time zones.

# GUILD OF ONE-NAME STUDIES CIO

## TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023

### Regional Meetings

Regional meetings continued as mainly online events.

### Summary of activities:

The operations, assets and liabilities of the Guild of One-Name Studies (charity number 802048) were transferred into the charity on 1 October 2022. All comparatives referenced in the following Trustee's report refer to amounts in the previous charity at 30 September 2022.

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.

# GUILD OF ONE-NAME STUDIES CIO

## TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023

### 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](mailto: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.

### 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 values its relationship with Pharos Tutors, who have three online courses which have been taken successfully by members and others for many years: an Introductory, a practicalities and an advanced course on One-Name Studies. Pharos offers Guild members a discount of 15% on these courses and on any other course which does not require assessment. Guild members who undertake the Advanced course are able to claim a discount on the assessed course.

### 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.

# GUILD OF ONE-NAME STUDIES CIO

## TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023

### Membership

The membership of the Guild of One-Name Studies as of 31 August 2023 was 2,436 (compared with 2,580 30 September 2022). Details are as follows:

	UK	Australia	Canada	NZ	USA	Other	Total
Membership as of 31 August 2023	1,751	170	94	73	273	75	2,436
Membership as of 30 September 2022	1,850	165	100	71	319	75	2,580

### ACHIEVEMENTS AND PERFORMANCE

#### Committee meetings

The Committee met on nine occasions during the year, with a further four meetings to discuss strategic planning.

The agenda and minutes of Trustee meetings (formerly Committee meetings) are available to members on the Guild website.

#### Annual Conference

The annual Conference was held in Northampton between 21 and 23 April 2023.

#### Seminars

The Seminar Subcommittee organises face-to-face seminars in the UK during the year. During the period, three seminars took place:

February 2023:	Researching Your One-Name Study Abroad (online delivered weekly)
May 2023:	Travel and Mobility (Amersham)
July 2023:	Diving Deep into Family History Documents (Whitmore)

#### Webinars

The Guild organised monthly webinars:

January 2023:	Liddiard One-Name Study (27 Variants 1453-today)
February 2023:	The Book that Changed my Life.
February 2023:	Using GEDMatch
March 2023:	20 <sup>th</sup> Century Sources
March 2023:	Strat Liddiard Papers
April 2023:	Aitchinson One-Name Study
May 2023:	Mount Stewart Murder
June 2023:	Connecting American Cousins
July 2023:	1921 Census
August 2023:	Ideas for Researching Non-Conformists

# GUILD OF ONE-NAME STUDIES CIO

## TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023

### Events

The Guild attended several events:

<b>UK:</b>	June 2023	The Family History Show, York, England (in person)
<b>United States:</b>	March 2023 May 2022	RootsTech (online) National Genealogical Society (NGS) Conference (online)
<b>Australia:</b>	April 2023 April 2023	Canberra FHS presentation via Zoom Australia and New Zealand Seminar (Footsteps of our ANZACs)

### 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 39<sup>th</sup> 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 year the Guild accepted the deposit of more research materials from members.

The Guild Members Website Program (MWP) and Guild Blogs Program (GBP) allow members to preserve their study materials.

### Representation

During the year 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)
- the Association of Family History Societies of Wales (AFHSW)
- the National Genealogical Society (NGS) in the United States.

# **GUILD OF ONE-NAME STUDIES CIO**

## **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023**

### **FINANCIAL REVIEW**

Income of £214,684 exceeded expenditure of £85,340 by £129,344. Income of £214,684 included the transfer of assets and liabilities from The Guild of One-Name Studies (charity number 802048) of £124,051. The net movement of funds on charitable activities for the year was £5,293 (excluding the transfer of assets and liabilities from The Guild of One-Name Studies).

#### **Reserves**

The Trustees have reviewed the level of reserves that 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. Based on 2022/2023 this is £30,000. The fund currently stands at £106,456.

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, as well as marketing activities to increase membership.

The Trustees' have designated reserves of £14,458 to cover future projects. Details of which are set out in the designated funds note on page 19.

Total restricted funds are £8,430, resulting in total funds at the year end of £129,344.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The CIO was incorporated on 16 February 2022 and commenced activities on 1 October 2022.

#### **Trustees**

The affairs of the Guild are managed by a Committee consisting of 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 2023 All the Trustees at the inception of the CIO stood for the first year, apart from one. No election was required as the numbers fell below nine. There was one Co-option at the AGM in April and a further co-option in June.

# GUILD OF ONE-NAME STUDIES CIO

## TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023

Membership of the Committee during the year was as follows:

Trustee Name	Dates (if not for the whole year)	Office (if any)
Julie Goucher		Chair
Marie Byatt		Vice Chair
Tracy Care		Treasurer
Jean-Marc Bazzoni	(Co-Option)	Secretary
Stephen DGLISH	Resigned April 2023	Secretary
Christopher Gray		
John B Lisle		
Pauline Neil	(Co-Option)	
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.

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)

# **GUILD OF ONE-NAME STUDIES CIO**

## **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023**

### **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 official administration address is 3 Windsor Gardens, Herne Bay, Kent, CT6 8FE

#### **Charitable Incorporated Organisation (CIO)**

The Trustees completed work to register the Guild of One-Name Studies as a Charitable Incorporated Organisation.

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

The Guild's governing constitution was last amended on 16 February 2022.

#### **Professional Advisors**

##### **Bankers:**

Virgin Money, 7 Gold Street, Northampton, NN1 1EN

##### **Independent Examiner:**

M A Wilkes, FCA, Azets Audit Services, 32-33 Watling Street, Canterbury CT1 2AN

#### **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.

# GUILD OF ONE-NAME STUDIES CIO

## TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023

### 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 10 February 2025 and signed on their behalf by

Julie Goucher  
Chairman

## **GUILD OF ONE-NAME STUDIES**

### **INDEPENDENT EXAMINER'S REPORT TO THE GUILD OF ONE-NAME STUDIES (the 'charity') FOR THE YEAR ENDED 31 AUGUST 2023**

I report on my examination of the accounts of the charity for the year ended 31 August 2023 as set out on pages 11 to 21.

#### **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  
32 - 33 Watling Street  
Canterbury  
Kent  
CT1 2AN

Date: 6 March 2025

## GUILD OF ONE-NAME STUDIES CIO

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

		Unrestricted fund 2023 £	Restricted fund 2023 £	Total 2023 £	Period 16.2.22 to 31.8.22 £
	Notes				
<b>Income from:</b>					
Transfer of funds from Guild of One-Name Studies		115,036	9,015	124,051	-
Donations and legacies	2	54,867	-	54,867	-
Charitable activities	3	30,276	-	30,276	-
Other trading activities	4	5,238	-	5,238	-
Interest received		252	-	252	-
<b>Total</b>		<b>205,669</b>	<b>9,015</b>	<b>214,684</b>	<b>-</b>
<b>Expenditure on:</b>					
Raising funds	5	10,458	-	10,458	-
Charitable activities	6	74,297	585	74,882	-
<b>Total</b>		<b>84,755</b>	<b>585</b>	<b>85,340</b>	<b>-</b>
<b>Net movement in funds</b>		<b>120,914</b>	<b>8,430</b>	<b>129,344</b>	<b>-</b>
<b>Fund balances</b>					
Brought forward		-	-	-	-
Carried forward		120,914	8,430	129,344	-

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

All income and expenditure derive from continuing activities.

# GUILD OF ONE-NAME STUDIES CIO

## BALANCE SHEET

As at 31 August 2023

	Notes	2023 £	2023 £	2022 £	2022 £
<b>Fixed assets</b>					
Tangible assets	10		514		-
<b>Current assets</b>					
Stock		12,672		-	
Debtors	11	24,796		-	
Cash at bank and in hand		137,171		-	
		<u>174,639</u>		<u>-</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(25,018)</u>		<u>-</u>	
<b>Net current assets</b>			149,621		-
<b>Creditors: amounts falling due within one year</b>	13		(20,791)		-
<b>Total assets</b>			<u>129,344</u>		<u>-</u>
<b>Funds</b>					
Restricted funds	15		8,430		-
<u>Unrestricted funds:</u>					
Designated funds	16	14,458		-	
Unrestricted general fund		<u>106,456</u>		<u>-</u>	
			120,914		-
	17		<u>129,344</u>		<u>-</u>

The financial statements were approved by the Trustees on 10 February 2025 and signed on their behalf by:

**J Goucher**  
Chair of Trustees

## **GUILD OF ONE-NAME STUDIES**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023**

#### **1. Accounting policies**

##### **a. Accounting convention**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

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**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### **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.

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.

## GUILD OF ONE-NAME STUDIES

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

#### 1. Accounting policies (continued)

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.

#### 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.

## GUILD OF ONE-NAME STUDIES

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

#### 1. Accounting policies (continued)

##### 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.

# GUILD OF ONE-NAME STUDIES CIO

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

2. Donations and legacies	16.2.22 to	
	2023	31.8.22
	£	£
Subscriptions Received	41,059	-
New Member Applications	1,371	-
Study Registration Fees	2,860	-
Donations	5,005	-
Gift Aid	4,498	-
Other	74	-
	<u>54,867</u>	<u>-</u>

3. Charitable activities	16.2.22 to	
	2023	31.8.22
	£	£
Conference Income	24,516	-
Seminar Income - UK	2,393	-
Seminar Income - Canada	3,367	-
	<u>30,276</u>	<u>-</u>

4. Other trading activities	16.2.22 to	
	2023	31.8.22
	£	£
Books	302	-
Software	346	-
FTDNA Kits (Y & FF)	4,399	-
Other	191	-
	<u>5,238</u>	<u>-</u>

# GUILD OF ONE-NAME STUDIES CIO

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

5. Costs of generating voluntary income	2023	16.2.22 to 31.8.22
	£	£
<b><u>Marketing Activities</u></b>		
UK	184	-
Europe	160	-
USA	160	-
Canada	160	-
Australia	654	-
New Zealand	160	-
General Marketing	1,630	-
<b><u>Guild Stand Activities</u></b>		
UK Stand Expenses	884	-
Roots Tech (UK)	540	-
<b><u>Cost of sales</u></b>		
Books	129	-
Software	217	-
FTDNA Kits	5,073	-
Other sales	507	-
	10,458	-
	10,458	-
6. Expenditure on charitable activities	2023	16.2.22 to 31.8.22
	£	£
<b>Direct costs</b>		
Conference	24,157	-
Seminar expenses - UK	5,314	-
Seminar expenses - AUS	3,813	-
Guild Journal and Register	18,571	-
Guild projects	7,341	-
Members handbook	84	-
Subscriptions to other societies	168	-
Website	2,340	-
Computer costs	330	-
Spending from Teece legacy	585	-
	62,703	-
Support costs (see note 8)	12,179	-
	74,882	-

# GUILD OF ONE-NAME STUDIES CIO

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

7. Support costs	Total 2023	16.2.22 to 31.8.22
	£	£
Committee Meeting expenses	160	-
Front office / Telephone	1,172	-
Insurance	432	-
Postage	1,195	-
Printing and stationery	632	-
Accountancy	1,099	-
Bank charges	1,690	-
Foreign currency exchange	2,383	-
Sundry expenses	317	-
Depreciation	385	-
<u>Governance costs:</u>		
AGM expenses	1,339	-
Independent Examination fee	1,375	-
	<u>12,179</u>	<u>-</u>

### 8. Trustees and employees

The charity has no employees. The Trustees receive £1,162 relating to reimbursed of expenses in the year to 31 August 2023. (Period ended 31 August 2022 - None).

### 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 to 31 August 2023 or period to 31 August 2022.

# GUILD OF ONE-NAME STUDIES CIO

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

<b>10. Tangible fixed assets</b>		<b>Fixtures and fittings £</b>
<b>Cost</b>		
At 1 September 2022		-
Transferred from The Guild of One-Name Studies		899
<b>At 31 August 2023</b>		<u>899</u>
<b>Depreciation</b>		
At 1 September 2022		-
Depreciation charged in the year		385
<b>At 31 August 2023</b>		<u>385</u>
<b>Net book value</b>		
At 31 August 2023		<u>514</u>
At 31 August 2022		<u>-</u>
<b>11. Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Trade debtors	751	-
Other debtors	4,232	-
Prepayments and accrued income	19,813	-
	<u>24,796</u>	<u>-</u>
<b>12. Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	21,022	-
Deferred income - Subscriptions / Term Memberships	1,604	-
Deferred income - Conferences	354	-
Other creditors	523	-
Accruals	1,515	-
	<u>25,018</u>	<u>-</u>

# GUILD OF ONE-NAME STUDIES CIO

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

<b>13. Creditors: amounts falling due after one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Deferred income - Subscriptions / Term Memberships	20,791	-
	<u>20,791</u>	<u>-</u>

<b>14. Deferred income</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Transferred from the Guild of One-Name Studies	23,137	-
Received in year	3,352	-
Transferred to SOFA	(3,740)	-
At 31 August 2023	<u>22,749</u>	<u>-</u>
Due within one year (Note 12)	1,958	-
Due after one year (Note 13)	20,791	-
At 31 August 2023	<u>22,749</u>	<u>-</u>

<b>15. Restricted funds</b>				<b>Balance at</b>
	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>31 Aug 23</b>
<b>CURRENT YEAR</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Brian V Teece Legacy	9,015	(585)	-	8,430
Total restricted funds	<u>9,015</u>	<u>(585)</u>	<u>-</u>	<u>8,430</u>

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

There were no restricted funds in the period to 31 August 2022.

<b>16. Designated funds</b>			<b>Balance at</b>
	<b>New Designations</b>	<b>Designations</b>	<b>31 Aug 23</b>
<b>CURRENT YEAR</b>	<b>designations</b>	<b>released</b>	<b>£</b>
Library Digitisation	5,300	-	5,300
Software costs	9,158	-	9,158
Total designated funds	<u>14,458</u>	<u>-</u>	<u>14,458</u>

**Software costs** - Preservation of Members' website

**Library Digitisation** - To digitise records and reduce storage costs

There were no designated funds in the period to 31 August 2022.

# GUILD OF ONE-NAME STUDIES CIO

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

### 17. Net Analysis of Funds

Fund balances at 31 August 2023 are represented by:

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

There were no restricted funds in the period to 31 August 2022.

**GUILD OF ONE-NAME STUDIES CIO**

England & Wales - Charity number 1197944

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# Accounts

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There was no activity in the charity in this period. Transfer day from the previous charity was not completed until 30th September 2022.



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Charity Name <b>GUILD OF ONE-NAME STUDIES CIO</b>	No (if any) <b>1197944</b>
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**CC16a**

## Receipts and payments accounts

For the period from	Period start date 16.02.22	To	Period end date 31.08.22
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### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total (Gross income for AR)</b>	-	-	-	-	-
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
<b>Sub total</b>	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	-
<b>A3 Payments</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	-	-	-	-	-
<b>A4 Asset and investment purchases, (see table)</b>					
	-	-	-	-	-
<b>Sub total</b>	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	-
<b>Net of receipts/(payments)</b>	-	-	-	-	-
<b>A5 Transfers between funds</b>	-	-	-	-	-
<b>A6 Cash funds last year end</b>	-	-	-	-	-
<b>Cash funds this year end</b>	-	-	-	-	-

## Section B Statement of assets and liabilities at the end of the period


Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>		-	-	-
		-	-	-
		-	-	-
	<b>Total cash funds</b>	-	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B2 Other monetary assets</b>		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B3 Investment assets</b>			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B4 Assets retained for the charity's own use</b>			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
<b>B5 Liabilities</b>			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees		
	Signature	Print Name
		TRACY CARE
		Date of approval
		21.02.23