

Guild of One-Name Studies CIO

Annual Report and Financial Statements

For the year ended 31 August 2025



Guild of One-Name Studies CIO

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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.

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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

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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)

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- **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

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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.

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- **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 40th 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.

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- **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, 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.

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- **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.

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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

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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

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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 £
Income from:					
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
Total		89,681	-	89,681	82,573
Expenditure on:					
Raising funds	5	8,294	-	8,294	7,630
Charitable activities	6	97,891	481	98,372	86,495
Total		106,185	481	106,666	94,125
Net movement in funds		(16,504)	(481)	(16,985)	(11,552)
Fund balances					
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.

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

		Unrestricted fund 2024 £	Restricted fund 2024 £	Total 2024 £
	Notes			
Income from:				
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
Total		205,669	9,015	214,684
Expenditure on:				
Raising funds	5	10,458	-	10,458
Charitable activities	6	74,297	585	74,882
Total		84,755	585	85,340
Net movement in funds		120,914	8,430	129,344
Fund balances				
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.

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BALANCE SHEET

As at 31 August 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	10		5,058		253
Current assets					
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>	
Creditors: amounts falling due within one year	12	<u>(19,584)</u>		<u>(39,756)</u>	
Net current assets			117,100		140,633
Creditors: amounts falling due after one year	13		(21,351)		(23,094)
Total assets			<u>100,807</u>		<u>117,792</u>
Funds					
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>	
			93,075		109,579
	17		<u>100,807</u>		<u>117,792</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.

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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.

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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 £
<u>Marketing Activities</u>		
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
<u>Guild Stand Activities</u>		
UK Stand Expenses	1,559	1,251
<u>Cost of sales</u>		
Books	109	93
Software	473	190
FTDNA Kits	1,896	3,192
Other sales	462	80
	<u>8,294</u>	<u>7,630</u>

6. Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
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
	<u>83,893</u>	<u>73,164</u>
Support costs (see note 8)	<u>14,479</u>	<u>13,331</u>
	<u>98,372</u>	<u>86,495</u>

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

10. Tangible fixed assets

Fixtures
and fittings
£

Cost

At 1 September 2024

899

Additions

5,064

At 31 August 2025

5,963

Depreciation

At 1 September 2024

646

Depreciation charged in the year

259

At 31 August 2025

905

Net book value

At 31 August 2025

5,058

At 31 August 2024

253

11. Debtors

2025

2024

£

£

Amounts falling due within one year

Trade debtors

6,122

120

VAT recoverable

-

2,802

Other debtors

843

871

Prepayments and accrued income

14,988

36,411

21,953

40,204

12. Creditors: amounts falling due within one year

2025

2024

£

£

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

19,584

39,756

GUILD OF ONE-NAME STUDIES CIO

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

13. Creditors: amounts falling due after one year	2025	2024
	£	£
Deferred income - Subscriptions / Term Memberships	21,351	23,094
	<u>21,351</u>	<u>23,094</u>

14. Deferred income	2025	2024
	£	£
At 1 September	22,749	22,749
Received in year	7,435	7,435
Transferred to SOFA	(5,303)	(5,303)
At 31 August	<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
At 31 August 2024	<u>22,831</u>	<u>24,881</u>

15. Restricted funds	Balance at 1 Sep 24	Income	Expenditure	Transfers	Balance at 31 Aug 25
CURRENT YEAR	£	£	£	£	£
Brian V Teece Legacy	8,213	-	(481)	-	7,732
	<u>8,213</u>	<u>-</u>	<u>(481)</u>	<u>-</u>	<u>7,732</u>
	Balance at 1 Sep 23	Income	Expenditure	Transfers	Balance at 31 Aug 24
PRIOR YEAR	£	£	£	£	£
Brian V Teece Legacy	8,430		(217)	-	8,213
	<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 released	Balance at 31 Aug 25
CURRENT YEAR	£	£	£
Library Digitisation	9,135	2,992	(201)
Members' Website Program	10,992	503	-
	20,127	3,495	(201)
			23,421

Designated funds	Balance at 1 Sep 23	New 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	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 2025 are represented by:

	Unrestricted	Restricted	Total
	£	£	£
CURRENT YEAR			
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)
	93,075	7,732	100,807

Fund balances at 31 August 2024 are represented by:

	Unrestricted	Restricted	Total
	£	£	£
PRIOR YEAR			
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