

THE GUILD OF ENAMELLERS

England & Wales · Charity number 1196237

Details

Status Registered

Legal form CIO

Registered 2021-10-21

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

Contact

Address 27 Avon Way
London
E18 2AR

Phone 07543648480

Email guildofe@guildofenamellers.org

Website <https://guildofenamellers.org>

Activities

Objects: 1) TO FURTHER THE PRESERVATION, SKILL, EXCELLENCE AND IMPROVEMENT OF CRAFTSMANSHIP IN VITREOUS ENAMELLING FOR THE BENEFIT OF THE PUBLIC, AND (2) TO ADVANCE PUBLIC EDUCATION IN SUCH CRAFTSMANSHIP

Activities: The Guild runs enamelling workshops throughout the UK at which people can learn and practice enamelling techniques and develop their skills. On-line work shops at which enamelling methods are demonstrated are also run throughout the year. The Guild provides instructional DVDs and videos which give detailed demonstrations by well known experts in the field.

Classification

- **How:** Makes Grants To Individuals, Provides Advocacy/advice/information
- **What:** Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£45,468	£37,226	-	-
2024-08-31	£42,618	£39,873	-	-
2023-08-31	£48,615	£43,791	-	-
2022-05-31	£46,036	£39,887	-	-

Trustees

Name	Role	Appointed
Christine Anne Pearson		2025-04-11
Dr Navah Langmeyer		2024-10-08
Dr Zoe Slattery		2021-10-21
Julia Anne Riddington		2021-10-21
Karen Anne Lees		2026-04-19
Roselyn Ann Jones		2021-10-21
Susan Jennifer Rowley		2021-10-21

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1st September 2024 To 31st August 2025

Charity name: The Guild of Enamellers

Charity registration number: 1196237 (England and Wales), SC051518 (Scotland)

Objectives and Activities

The Guild's objectives are

1. to further the preservation, skill, excellence and improvement of craftsmanship in vitreous enamelling for the benefit of the public, and
2. to advance public education in such craftsmanship.

The activities that have been carried out since September 2023 in support of these objectives are

- Annual conference – April 2025
- Regional work shops
- On-line workshops
- The quarterly journal
- Bursary Award 2025

More detail is given on each of these in the following section. Membership of the guild of enamellers is open to any member of the public who is interested in vitreous enamelling so all of these activities are aligned with the requirement that the Guild must operate for the public benefit. The trustees are fully aware of the guidance from the Charity Commission with regard to operating for public benefit.

The Guild is run by an enthusiastic volunteer community, the two principle components are the Regional Representatives who co-ordinate activities with in their regions, and the Executive Committee who are responsible for overseeing Guild activities.

Achievements and Performance

Annual conference – April 2025

The annual conference was held in Rugby School and was attended by 73 Guild members. The attendees benefited from recognised experts in the field of vitreous enamelling who gave their time to deliver a master class in enamel painting and seven workshops. The workshops covered the following subjects

- **Stone setting within the enamel** - Alexandra Raphael
- **Torch fired enamel on copper and silver** – Amanda Zoe
- **Watercolour Enamels** – Emma Wilson
- **Enamel Painting** - Gillie Hoyte Byrom
- **Working in Wire** - Jacky Oliver
- **Stencilling** - Janine Partington
- **Non-traditional Mark Making for Enamelling** - Jessica Turrell

The master class was also made available over Zoom for people who were unable to attend the conference in person. In many cases people who attended the conference went on to deliver the same workshop in their local regions thus meeting the Guild's second objective to advance public education in vitreous enamelling.

Regional work shops

The following regional workshops have been held this year – many thanks to the the organisers and the the tutors who travel to teach at them.

Region	Date	Subject	Leader
1 (Cumbria)	26/04/25	Playing with metal; corrugation, hydraulic pressing and fold forming.	Jill Leventon
	07/06/25	Cold connections, combining enamel multiples	Tilly Wilkinson
1 (Glasgow)	30/11/24	Enamelling on Steel	Julie Rattray
	14/06/25	Crackle Enamel	Julie Rattray
2	21/09/24	Seed beads	Navah Langmeyer
	08/02/25	Basics day	Multiple
	31/05/25	Painting	Sheila McDonald
	12/07/25	Cold Connections	Navah Langmeyer
3&4	21/09/24	Making waves	Deba McDonald
	19/10/24	Designing in stencils	Harriet St Leger

	30/11/24	Press forming	Jill Leventon
	11/01/25	Model making	Jill Leventon
	17/06/25	Bowls	Sharon Ford
	28/06/25	Gold/Silver foil	Sheila MacDonald
	19/07/25	Copper beads	Ann Jones
	16/08/25	Basic enamelling	Multiple

6	08/06/25	Plique a jour	Carole Lockwood
	22/03/25	Bling	Multiple
7	28/09/24	Hand engraving	Heather Larsen
	25/05/25	Bowls	Sharon Ford
	28/06/25	Stencils	Janine Partington
	02/08/25	Decals	Shirley Gore

*** Region 4 also run an (approximately) monthly session 'Enamelling for fun' led by Jill Leventon

ICHF participation

During early 2025 the Guild participated in two ICHF (International Craft and Hobby Fair) events, one in Glasgow and a second at the NEC in Birmingham. During these events members of the public were invited to 'Have a Go' at enamelling in sessions led by volunteers from the Guild. These sessions serve to meet the Guild's second objective to advance public education in the craft. There are plans to continue the Guild's involvement with ICHF. Our thanks go to the organisers and volunteers at these events whose efforts have made them such a success.

Bursary award 2026

The 2024/5 Bursary was awarded to Imogen Hales. The Bursary is made possible by the generosity of our sponsors - Milton Bridge, Proops Brothers, Vitrum Signum, Harrison&Harrison, Corby Kilns, the British Society of Enamellers, Cromartie Hobbyscraft. and HS Walsh. We are delighted to welcome Taylor's Enamels and Maddison's of Durham as new sponsors for 2026.

The Journal

The Guild continues to produce four issues of the Journal each year, these are sent to all members. The educational/instructional articles from the Journal have been added to the relevant section of the website.

Donations

This year we were delighted to receive a significant donation from the estate of Kathleen Kay – a long term member of the Guild who made many valuable contributions to the Journal and teaching videos.

Financial Review

Policy on holding reserves

The Guild aims to hold sufficient reserves to be able to cover the cost of an annual conference. The conference is the Guild's highest annual expenditure and highest risk item. In the event that we had to cancel a conference at short notice, it may be difficult to recover money that has already been committed to the venue.

The amount of reserves is held is: £45,468

Structure, Governance and Management

The Guild's governing document is the Constitution and the Guild is constituted as an Association CIO.

Trustees are voted in annually at the Guild's AGM in accordance with section 13 in the constitution. It is expected that trustees will be members of the Executive Committee and will usually include the three chairs (vice, current and retiring) and the holders of the following positions:

- Secretary
- Treasurer
- Membership Secretary
- Webmaster
- Bursary Secretary

Reference and Administrative details

Charity name	The Guild of Enamellers
Other name the charity uses	-
Registered charity number	1196237 (England and Wales) SC051518 (Scotland)
Charity's principal address	27 Avon Way, London, United Kingdom. E18 2AR.

Names of the charity trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
Zoe Slattery	Webmaster		
Roselyn Ann Jones	Awards and Selection secretary, Bursary Secretary		
Susan Rowley	Treasurer		
Navah Langmeyer	Secretary	8 th October 2024 - present	
Carole Lockwood	Retiring Chair	September 2024 - 11 th April 2025	
Kathryn Phipps (Willis)	Retiring Chair (2025/6)		
Julia Riddington	Membership secretary		
Fiona Gurney	Chair (2025/6)		
Christine Pearson	Vice Chair (2025/6)	11 th April 2025 - present	

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Z. Slatery	
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Full name(s)

ZOE SLATTERY	
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Position

WEBMASTER	
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Date

28 / 2 / 2026

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025
FOR
THE GUILD OF ENAMELLERS

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

THE GUILD OF ENAMELLERS

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FOR THE YEAR ENDED 31 AUGUST 2025

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THE GUILD OF ENAMELLERS

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 AUGUST 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Guild's objectives are

1. to further the preservation, skill, excellence and improvement of craftsmanship in vitreous enamelling for the benefit of the public, and
2. to advance public education in such craftsmanship.

Significant activities

The activities that have been carried out since September 2024 in support of these objectives are:

- Annual conference - April 2025
- Regional work shops
- On-line workshops
- The quarterly journal
- Bursary Award 2025

More detail is given on each of these in the following section. Membership of the guild of enamellers is open to any member of the public who is interested in vitreous enamelling so all of these activities are aligned with the requirement that the Guild must operate for the public benefit. The trustees are fully aware of the guidance from the Charity Commission with regard to operating for public benefit.

The Guild is run by an enthusiastic volunteer community, the two principle components are the Regional Representatives who co-ordinate activities within their regions, and the Executive Committee who are responsible for overseeing Guild activities.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in the planning of future activities.

The trustees believe that this is detailed in their report.

THE GUILD OF ENAMELLERS

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 AUGUST 2025

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Annual conference - April 2025

The annual conference was held in Rugby School and was attended by 73 Guild members. The attendees benefited from recognised experts in the field of vitreous enamelling who gave their time to deliver a master class in enamel painting and seven workshops. The workshops covered the following subjects:

- Stone setting within the enamel - Alexandra Raphael
- Torch fired enamel on copper and silver - Amanda Zoe
- Watercolour Enamels - Emma Wilson
- Enamel Painting - Gillie Hoyte Byrom
- Working in Wire - Jacky Oliver
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The master class was also made available over Zoom for people who were unable to attend the conference in person. In many cases people who attended the conference went on to deliver the same workshop in their local regions thus meeting the Guild's second objective to advance public education in vitreous enamelling.

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	7/6/25	multiples	Tilly Wilkinson
1 (Glasgow)	30/11/24	Enamelling on Steel	Julie Rattray
	14/6/25	Crackle Enamel	Julie Rattray
2	21/9/24	Seed beads	Navah Langmeyer
	8/2/25	Basics day	Multiple
	31/5/25	Painting	Sheila McDonald
	12/7/25	Cold Connections	Navah Langmeyer
3 & 4	21/9/24	Making waves	Deba McDonald
	19/10/24	Designing in stencils	Harriet St Leger
	30/11/24	Press forming	Jill Leventon
	11/1/25	Model making	Jill Leventon
	17/6/25	Bowls	Sharon Ford
	28/6/25	Gold/Silver foil	Sheila McDonald
	19/7/25	Copper beads	Ann Jones
	16/8/25	Basic enamelling	Multiple

6	8/6/25	Plique a jour	Carole Lockwood
	22/3/25	Bling	Multiple
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THE GUILD OF ENAMELLERS

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 AUGUST 2025

Bursary award 2026

The 2024/5 Bursary was awarded to Imogen Hales The Bursary is made possible by the generosity of our sponsors - Milton Bridge, Proops Brothers, Vitrum Signum, Harrison&Harrison, Corby Kilns, the British Society of Enamellers, Cromartie Hobbycraft. and HS Walsh. We are delighted to welcome Taylor's Enamels and Maddison's of Durham as new sponsors for 2026.

The Journal

The Guild continues to produce four issues of the Journal each year, these are sent to all members. The educational/instructional articles from the Journal have been added to the relevant section of the website.

Donations

This year we were delighted to receive a significant donation from the estate of Kathleen Kay - a long term member of the Guild who made many valuable contributions to the Journal and teaching videos.

FINANCIAL REVIEW

Financial position

The charity achieved a surplus during the year of £7,577 and this has been added to the reserves brought forward of £43,646 to leave £51,223 to be carried forward..

Reserves policy

The Guild aims to hold sufficient reserves to be able to cover the cost of an annual conference. The conference is the Guild's highest annual expenditure and highest risk item. In the event that we had to cancel a conference at short notice, it may be difficult to recover money that has already been committed to the venue.

The amount of reserves is held is: £51,223.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Guild's governing document is the Constitution dated 21 October 2021.

Its registered charity numbers are:

1196237 England and Wales

SCO51518 Scotland

Recruitment and appointment of new trustees

Trustees are voted in annually at the Guild's AGM in accordance with section 13 in the constitution. It is expected that trustees will be members of the Executive Committee and will usually include the three chairs (vice, current and retiring) and the holders of the following positions:

- Secretary
- Treasurer
- Membership Secretary
- Webmaster
- Bursary Secretary

The number of trustees is set out in section 12.3 of the constitution as follows:

a).There must be at least three charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee.

b).The maximum number of charity trustees is twelve. The charity trustees may not appoint any trustee if as a result the number of charity trustees would exceed the maximum.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1196237

THE GUILD OF ENAMELLERS

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 AUGUST 2025

Principal address

27 Avon Way
London
E18 2AR

Trustees

Z Slattery (Webmaster)
R A Jones (Awards and Selection Secretary)
S Rowley (Treasurer)
K Phipps (Chair 2024/25, Retiring Chair 2025/26)
J Riddington (Membership Secretary)
C Lockwood (Retiring Chair 2024/25, September 2024) (appointed 21.1.25) (resigned 11.4.25)
N Langmeyer (Secretary) (appointed 8.10.24)
F Gurney (Vice Chair, Chair 2025/26)
C A Pearson (Vice Chair 2025/26) (appointed 11.4.25)

Independent Examiner

Christopher Robert Tyler FCA DChA FCIE
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Bankers

Co-operative Bank
PO Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

Metro Bank PLC
One Southampton Row
London
WC1B 5HA

Lloyds Bank
Chelmsford Legg St Osc
1 Legg Street
Chelmsford
Essex
CM1 1JS

and

186 Streatham High Road
London
SW16 1BE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

THE GUILD OF ENAMELLERS

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 AUGUST 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and 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 business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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.

Approved by order of the board of trustees on 4 December 2025 and signed on its behalf by:



Z Slattery - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE GUILD OF ENAMELLERS**

Independent examiner's report to the trustees of The Guild of Enamellers

I report to the charity trustees on my examination of the accounts of The Guild of Enamellers (the Trust) for the year ended 31 August 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable 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 accounts to be reached.

Christopher Robert Tyler FCA DChA FCIE

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

11 December 2025

THE GUILD OF ENAMELLERS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

		2025 Unrestricted funds £	2024 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	2,191	2,629
Other trading activities	3	42,788	39,526
Investment income	4	489	463
Total		<u>45,468</u>	<u>42,618</u>
 EXPENDITURE ON			
Charitable activities	5		
Charity expenditure		37,226	38,583
Support costs		665	1,290
Total		<u>37,891</u>	<u>39,873</u>
 NET INCOME		 7,577	 2,745
 RECONCILIATION OF FUNDS			
Total funds brought forward		43,646	40,901
 TOTAL FUNDS CARRIED FORWARD		 <u>51,223</u>	 <u>43,646</u>

The notes form part of these financial statements

THE GUILD OF ENAMELLERS**BALANCE SHEET**
31 AUGUST 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible assets	10	2,497	2,557
CURRENT ASSETS			
Debtors	11	8,364	2,566
Cash at bank and in hand		44,597	40,969
		52,961	43,535
CREDITORS			
Amounts falling due within one year	12	(4,235)	(2,446)
NET CURRENT ASSETS		48,726	41,089
TOTAL ASSETS LESS CURRENT LIABILITIES		51,223	43,646
NET ASSETS		51,223	43,646
FUNDS	13		
Unrestricted funds		51,223	43,646
TOTAL FUNDS		51,223	43,646

The financial statements were approved by the Board of Trustees and authorised for issue on 4 December 2025 and were signed on its behalf by:

Z Slattery - Trustee

THE GUILD OF ENAMELLERS

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Guild of Enamellers meets the definition of a public entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The Trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from donations is accounted for as received by the charity.

The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs.

The value of voluntary work is not included in the financial statements.

Income from membership subscriptions is accounted for on a cash basis.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

THE GUILD OF ENAMELLERS

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

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	2,191	2,629

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Bursary income	761	-
DVD/Online clip sales	537	601
Regional income	4,941	4,463
Selection	-	60
Journal and other sales	6	50
Subscriptions	8,973	8,395
Conference fees and tutorials	26,064	25,957
Events	1,506	-
	<u>42,788</u>	<u>39,526</u>

THE GUILD OF ENAMELLERS**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 AUGUST 2025**4. INVESTMENT INCOME**

	2025	2024
	£	£
Deposit account interest	489	463

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Charity expenditure	37,226	-	37,226
Support costs	-	665	665
	<u>37,226</u>	<u>665</u>	<u>37,891</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Conference	21,686	24,766
Journal	5,536	5,200
Stationery and printing	-	30
Telephone, zoom and postage	191	8
Insurance	840	840
DVD/online clip costs	78	-
Library	19	155
Website	539	715
Events	1,324	-
Sundry expenses	413	10
Bank and PayPal charges	524	513
Bursary expenditure	761	331
Regional expenditure	4,409	4,323
PAT testing	131	59
Awards and selection	-	389
Repairs (including enamelling consumables)	-	392
Depreciation	647	852
Loss on sale of assets	128	-
	<u>37,226</u>	<u>38,583</u>

THE GUILD OF ENAMELLERS

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

7. SUPPORT COSTS

	Management £
Support costs	665
	<u>665</u>

The charge for Independent Examination includes underprovision in previous year of £120.

Support costs, included in the above, are as follows:

	2025 Support costs £	2024 Total activities £
Registered office	-	120
Independent examination	665	1,170
	<u>665</u>	<u>1,290</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Trustees' expenses

6 trustees were reimbursed a total £2,528.64 during the year for the following expenses:

	Total £
ICHF expense	314.17
Awards postage	4.99
Conference expenses	87.77
Repairs	64.99
Journal postage and production	37.50
DVD expense	77.72
Video expenses	582.18
Fixed asset	715.50
Quickbooks subscription	42.72
Website	251.03
Other event costs	26.20
Bursary fliers	57.49
Misc running costs	266.38

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (2024)

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	2,629
Other trading activities	39,526
Investment income	463
Total	<u>42,618</u>

EXPENDITURE ON

THE GUILD OF ENAMELLERS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (2024) - continued

	Unrestricted funds £
Charitable activities	
Charity expenditure	38,583
Support costs	1,290
Total	<u>39,873</u>
 NET INCOME	 2,745
 RECONCILIATION OF FUNDS	
Total funds brought forward	40,901
 TOTAL FUNDS CARRIED FORWARD	 <u><u>43,646</u></u>

10. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 September 2024	12,387
Additions	716
Disposals	(2,742)
	<u>10,361</u>
At 31 August 2025	
DEPRECIATION	
At 1 September 2024	9,830
Charge for year	648
Eliminated on disposal	(2,614)
	<u>7,864</u>
At 31 August 2025	
NET BOOK VALUE	
At 31 August 2025	<u><u>2,497</u></u>
At 31 August 2024	<u><u>2,557</u></u>

THE GUILD OF ENAMELLERS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Gift aid tax recoverable	1,149	15
Prepayments and accrued income	7,215	2,551
	<u>8,364</u>	<u>2,566</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	4,235	2,446
	<u>4,235</u>	<u>2,446</u>

13. MOVEMENT IN FUNDS

	At 1.9.24	Net movement	Transfers	At
	£	in funds	between	31.8.25
		£	funds	£
			£	
Unrestricted funds				
General fund	41,399	7,045	(51)	48,393
Bursary fund	(51)	-	51	-
Regional reserves	2,298	532	-	2,830
	<u>43,646</u>	<u>7,577</u>	<u>-</u>	<u>51,223</u>
TOTAL FUNDS	<u>43,646</u>	<u>7,577</u>	<u>-</u>	<u>51,223</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	39,766	(32,721)	7,045
Bursary fund	761	(761)	-
Regional reserves	4,941	(4,409)	532
	<u>45,468</u>	<u>(37,891)</u>	<u>7,577</u>
TOTAL FUNDS	<u>45,468</u>	<u>(37,891)</u>	<u>7,577</u>

THE GUILD OF ENAMELLERS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2025

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	38,417	2,982	41,399
Bursary fund	280	(331)	(51)
Regional reserves	2,204	94	2,298
	<u>40,901</u>	<u>2,745</u>	<u>43,646</u>
TOTAL FUNDS	<u>40,901</u>	<u>2,745</u>	<u>43,646</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	38,001	(35,019)	2,982
Bursary fund	-	(331)	(331)
Regional reserves	4,617	(4,523)	94
	<u>42,618</u>	<u>(39,873)</u>	<u>2,745</u>
TOTAL FUNDS	<u>42,618</u>	<u>(39,873)</u>	<u>2,745</u>

14. OTHER FINANCIAL COMMITMENTS

As at 31 August 2025 the charity was committed to a contract with Sparshot College for the 2026 conference. This was for 95 places totalling £27,250. A deposit of £6,812.50 was paid and has been carried forward under 'prepayments and accrued income'.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2025.

THE GUILD OF ENAMELLERS**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31 AUGUST 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,191	2,629
Other trading activities		
Bursary income	761	-
DVD/Online clip sales	537	601
Regional income	4,941	4,463
Selection	-	60
Journal and other sales	6	50
Subscriptions	8,973	8,395
Conference fees and tutorials	26,064	25,957
Events	1,506	-
	42,788	39,526
Investment income		
Deposit account interest	489	463
Total incoming resources	45,468	42,618
 EXPENDITURE		
Charitable activities		
Conference	21,686	24,766
Journal	5,536	5,200
Stationery and printing	-	30
Telephone, zoom and postage	191	8
Insurance	840	840
DVD/online clip costs	78	-
Library	19	155
Website	539	715
Events	1,324	-
Sundry expenses	413	10
Bank and PayPal charges	524	513
Bursary expenditure	761	331
Regional expenditure	4,409	4,323
PAT testing	131	59
Awards and selection	-	389
Repairs (including enamelling consumables)	-	392
Plant and machinery	647	852
Loss on sale of tangible fixed assets	128	-
	37,226	38,583
Support costs		
Management		
Registered office	-	120
Carried forward	-	120

This page does not form part of the statutory financial statements

THE GUILD OF ENAMELLERS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

	2025 £	2024 £
Management		
Brought forward	-	120
Independent examination	665	1,170
	665	1,290
Total resources expended	37,891	39,873
Net income	7,577	2,745

This page does not form part of the statutory financial statements

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025
FOR
THE GUILD OF ENAMELLERS

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

THE GUILD OF ENAMELLERS

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FOR THE YEAR ENDED 31 AUGUST 2025

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THE GUILD OF ENAMELLERS

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 AUGUST 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Guild's objectives are

1. to further the preservation, skill, excellence and improvement of craftsmanship in vitreous enamelling for the benefit of the public, and
2. to advance public education in such craftsmanship.

Significant activities

The activities that have been carried out since September 2024 in support of these objectives are:

- Annual conference - April 2025
- Regional work shops
- On-line workshops
- The quarterly journal
- Bursary Award 2025

More detail is given on each of these in the following section. Membership of the guild of enamellers is open to any member of the public who is interested in vitreous enamelling so all of these activities are aligned with the requirement that the Guild must operate for the public benefit. The trustees are fully aware of the guidance from the Charity Commission with regard to operating for public benefit.

The Guild is run by an enthusiastic volunteer community, the two principle components are the Regional Representatives who co-ordinate activities within their regions, and the Executive Committee who are responsible for overseeing Guild activities.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in the planning of future activities.

The trustees believe that this is detailed in their report.

THE GUILD OF ENAMELLERS

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 AUGUST 2025

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Annual conference - April 2025

The annual conference was held in Rugby School and was attended by 73 Guild members. The attendees benefited from recognised experts in the field of vitreous enamelling who gave their time to deliver a master class in enamel painting and seven workshops. The workshops covered the following subjects:

- Stone setting within the enamel - Alexandra Raphael
- Torch fired enamel on copper and silver - Amanda Zoe
- Watercolour Enamels - Emma Wilson
- Enamel Painting - Gillie Hoyte Byrom
- Working in Wire - Jacky Oliver
- Stencilling - Janine Partington
- Non-traditional Mark Making for Enamelling - Jessica Turrell

The master class was also made available over Zoom for people who were unable to attend the conference in person. In many cases people who attended the conference went on to deliver the same workshop in their local regions thus meeting the Guild's second objective to advance public education in vitreous enamelling.

Regional work shops

The following regional workshops have been held this year - many thanks to the the organisers and the the tutors who travel to teach at them.

Region	Date	Subject	Leader
1 (Cumbria)	26/4/25	Playing with metal; corrugation, hydraulic pressing and fold forming Cold connections, combining enamel	Jill Leventon
	7/6/25	multiples	Tilly Wilkinson
1 (Glasgow)	30/11/24	Enamelling on Steel	Julie Rattray
	14/6/25	Crackle Enamel	Julie Rattray
2	21/9/24	Seed beads	Navah Langmeyer
	8/2/25	Basics day	Multiple
	31/5/25	Painting	Sheila McDonald
	12/7/25	Cold Connections	Navah Langmeyer
3 & 4	21/9/24	Making waves	Deba McDonald
	19/10/24	Designing in stencils	Harriet St Leger
	30/11/24	Press forming	Jill Leventon
	11/1/25	Model making	Jill Leventon
	17/6/25	Bowls	Sharon Ford
	28/6/25	Gold/Silver foil	Sheila McDonald
	19/7/25	Copper beads	Ann Jones
	16/8/25	Basic enamelling	Multiple

6	8/6/25	Plique a jour	Carole Lockwood
	22/3/25	Bling	Multiple
7	28/9/24	Hand engraving	Heather Larsen
	25/5/25	Bowls	Sharon Ford
	28/6/25	Stencils	Janine Partington
	2/8/25	Decals	Shirley Gore

*** Region 4 also run an (approximately) monthly session 'Enamelling for fun' led by Jill Leventon

ICHF participation

During early 2025 the Guild participated in two ICHF (International Craft and Hobby Fair) events, one in Glasgow and a second at the NEC in Birmingham. During these events members of the public were invited to 'Have a Go' at enamelling in sessions led by volunteers from the Guild. These sessions serve to meet the Guild's second objective to advance public education in the craft. There are plans to continue the Guild's involvement with ICHF. Our thanks go to the organisers and volunteers at the these events whose efforts have made them such a success.

THE GUILD OF ENAMELLERS

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 AUGUST 2025

Bursary award 2026

The 2024/5 Bursary was awarded to Imogen Hales The Bursary is made possible by the generosity of our sponsors - Milton Bridge, Proops Brothers, Vitrum Signum, Harrison&Harrison, Corby Kilns, the British Society of Enamellers, Cromartie Hobbycraft. and HS Walsh. We are delighted to welcome Taylor's Enamels and Maddison's of Durham as new sponsors for 2026.

The Journal

The Guild continues to produce four issues of the Journal each year, these are sent to all members. The educational/instructional articles from the Journal have been added to the relevant section of the website.

Donations

This year we were delighted to receive a significant donation from the estate of Kathleen Kay - a long term member of the Guild who made many valuable contributions to the Journal and teaching videos.

FINANCIAL REVIEW

Financial position

The charity achieved a surplus during the year of £7,577 and this has been added to the reserves brought forward of £43,646 to leave £51,223 to be carried forward..

Reserves policy

The Guild aims to hold sufficient reserves to be able to cover the cost of an annual conference. The conference is the Guild's highest annual expenditure and highest risk item. In the event that we had to cancel a conference at short notice, it may be difficult to recover money that has already been committed to the venue.

The amount of reserves is held is: £51,223.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Guild's governing document is the Constitution dated 21 October 2021.

Its registered charity numbers are:

1196237 England and Wales

SCO51518 Scotland

Recruitment and appointment of new trustees

Trustees are voted in annually at the Guild's AGM in accordance with section 13 in the constitution. It is expected that trustees will be members of the Executive Committee and will usually include the three chairs (vice, current and retiring) and the holders of the following positions:

- Secretary
- Treasurer
- Membership Secretary
- Webmaster
- Bursary Secretary

The number of trustees is set out in section 12.3 of the constitution as follows:

a).There must be at least three charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee.

b).The maximum number of charity trustees is twelve. The charity trustees may not appoint any trustee if as a result the number of charity trustees would exceed the maximum.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1196237

THE GUILD OF ENAMELLERS

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 AUGUST 2025

Principal address

27 Avon Way
London
E18 2AR

Trustees

Z Slattery (Webmaster)
R A Jones (Awards and Selection Secretary)
S Rowley (Treasurer)
K Phipps (Chair 2024/25, Retiring Chair 2025/26)
J Riddington (Membership Secretary)
C Lockwood (Retiring Chair 2024/25, September 2024) (appointed 21.1.25) (resigned 11.4.25)
N Langmeyer (Secretary) (appointed 8.10.24)
F Gurney (Vice Chair, Chair 2025/26)
C A Pearson (Vice Chair 2025/26) (appointed 11.4.25)

Independent Examiner

Christopher Robert Tyler FCA DChA FCIE
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Bankers

Co-operative Bank
PO Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

Metro Bank PLC
One Southampton Row
London
WC1B 5HA

Lloyds Bank
Chelmsford Legg St Osc
1 Legg Street
Chelmsford
Essex
CM1 1JS

and

186 Streatham High Road
London
SW16 1BE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

THE GUILD OF ENAMELLERS

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 AUGUST 2025**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and 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 business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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.

Approved by order of the board of trustees on 4 December 2025 and signed on its behalf by:



Z Slattery - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE GUILD OF ENAMELLERS**

Independent examiner's report to the trustees of The Guild of Enamellers

I report to the charity trustees on my examination of the accounts of The Guild of Enamellers (the Trust) for the year ended 31 August 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable 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 accounts to be reached.

Christopher Robert Tyler FCA DChA FCIE

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

11 December 2025

THE GUILD OF ENAMELLERS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

		2025 Unrestricted funds £	2024 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	2,191	2,629
Other trading activities	3	42,788	39,526
Investment income	4	489	463
Total		<u>45,468</u>	<u>42,618</u>
 EXPENDITURE ON			
Charitable activities	5		
Charity expenditure		37,226	38,583
Support costs		665	1,290
Total		<u>37,891</u>	<u>39,873</u>
 NET INCOME		 7,577	 2,745
 RECONCILIATION OF FUNDS			
Total funds brought forward		43,646	40,901
 TOTAL FUNDS CARRIED FORWARD		 <u>51,223</u>	 <u>43,646</u>

The notes form part of these financial statements

THE GUILD OF ENAMELLERS

BALANCE SHEET
31 AUGUST 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible assets	10	2,497	2,557
CURRENT ASSETS			
Debtors	11	8,364	2,566
Cash at bank and in hand		44,597	40,969
		52,961	43,535
CREDITORS			
Amounts falling due within one year	12	(4,235)	(2,446)
NET CURRENT ASSETS		48,726	41,089
TOTAL ASSETS LESS CURRENT LIABILITIES		51,223	43,646
NET ASSETS		51,223	43,646
FUNDS	13		
Unrestricted funds		51,223	43,646
TOTAL FUNDS		51,223	43,646

The financial statements were approved by the Board of Trustees and authorised for issue on 4 December 2025 and were signed on its behalf by:

Z Slattery - Trustee

THE GUILD OF ENAMELLERS

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Guild of Enamellers meets the definition of a public entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The Trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from donations is accounted for as received by the charity.

The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs.

The value of voluntary work is not included in the financial statements.

Income from membership subscriptions is accounted for on a cash basis.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

THE GUILD OF ENAMELLERS

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

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	2,191	2,629

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Bursary income	761	-
DVD/Online clip sales	537	601
Regional income	4,941	4,463
Selection	-	60
Journal and other sales	6	50
Subscriptions	8,973	8,395
Conference fees and tutorials	26,064	25,957
Events	1,506	-
	<u>42,788</u>	<u>39,526</u>

THE GUILD OF ENAMELLERS**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 AUGUST 2025**4. INVESTMENT INCOME**

	2025	2024
	£	£
Deposit account interest	489	463

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Charity expenditure	37,226	-	37,226
Support costs	-	665	665
	<u>37,226</u>	<u>665</u>	<u>37,891</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Conference	21,686	24,766
Journal	5,536	5,200
Stationery and printing	-	30
Telephone, zoom and postage	191	8
Insurance	840	840
DVD/online clip costs	78	-
Library	19	155
Website	539	715
Events	1,324	-
Sundry expenses	413	10
Bank and PayPal charges	524	513
Bursary expenditure	761	331
Regional expenditure	4,409	4,323
PAT testing	131	59
Awards and selection	-	389
Repairs (including enamelling consumables)	-	392
Depreciation	647	852
Loss on sale of assets	128	-
	<u>37,226</u>	<u>38,583</u>

THE GUILD OF ENAMELLERS

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

7. SUPPORT COSTS

	Management £
Support costs	665
	<u>665</u>

The charge for Independent Examination includes underprovision in previous year of £120.

Support costs, included in the above, are as follows:

	2025 Support costs £	2024 Total activities £
Registered office	-	120
Independent examination	665	1,170
	<u>665</u>	<u>1,290</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Trustees' expenses

6 trustees were reimbursed a total £2,528.64 during the year for the following expenses:

	Total £
ICHF expense	314.17
Awards postage	4.99
Conference expenses	87.77
Repairs	64.99
Journal postage and production	37.50
DVD expense	77.72
Video expenses	582.18
Fixed asset	715.50
Quickbooks subscription	42.72
Website	251.03
Other event costs	26.20
Bursary fliers	57.49
Misc running costs	266.38

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (2024)

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	2,629
Other trading activities	39,526
Investment income	463
Total	<u>42,618</u>

EXPENDITURE ON

THE GUILD OF ENAMELLERS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (2024) - continued

	Unrestricted funds £
Charitable activities	
Charity expenditure	38,583
Support costs	1,290
Total	<u>39,873</u>
 NET INCOME	 2,745
 RECONCILIATION OF FUNDS	
Total funds brought forward	40,901
 TOTAL FUNDS CARRIED FORWARD	 <u><u>43,646</u></u>

10. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 September 2024	12,387
Additions	716
Disposals	(2,742)
	<u>10,361</u>
At 31 August 2025	
DEPRECIATION	
At 1 September 2024	9,830
Charge for year	648
Eliminated on disposal	(2,614)
	<u>7,864</u>
At 31 August 2025	
NET BOOK VALUE	
At 31 August 2025	<u><u>2,497</u></u>
At 31 August 2024	<u><u>2,557</u></u>

THE GUILD OF ENAMELLERS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Gift aid tax recoverable	1,149	15
Prepayments and accrued income	7,215	2,551
	<u>8,364</u>	<u>2,566</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	4,235	2,446
	<u>4,235</u>	<u>2,446</u>

13. MOVEMENT IN FUNDS

	At 1.9.24	Net movement	Transfers	At
	£	in funds	between	31.8.25
		£	funds	£
			£	
Unrestricted funds				
General fund	41,399	7,045	(51)	48,393
Bursary fund	(51)	-	51	-
Regional reserves	2,298	532	-	2,830
	<u>43,646</u>	<u>7,577</u>	<u>-</u>	<u>51,223</u>
TOTAL FUNDS	<u>43,646</u>	<u>7,577</u>	<u>-</u>	<u>51,223</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	39,766	(32,721)	7,045
Bursary fund	761	(761)	-
Regional reserves	4,941	(4,409)	532
	<u>45,468</u>	<u>(37,891)</u>	<u>7,577</u>
TOTAL FUNDS	<u>45,468</u>	<u>(37,891)</u>	<u>7,577</u>

THE GUILD OF ENAMELLERS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2025

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	38,417	2,982	41,399
Bursary fund	280	(331)	(51)
Regional reserves	2,204	94	2,298
	40,901	2,745	43,646
TOTAL FUNDS	<u>40,901</u>	<u>2,745</u>	<u>43,646</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	38,001	(35,019)	2,982
Bursary fund	-	(331)	(331)
Regional reserves	4,617	(4,523)	94
	42,618	(39,873)	2,745
TOTAL FUNDS	<u>42,618</u>	<u>(39,873)</u>	<u>2,745</u>

14. OTHER FINANCIAL COMMITMENTS

As at 31 August 2025 the charity was committed to a contract with Sparshot College for the 2026 conference. This was for 95 places totalling £27,250. A deposit of £6,812.50 was paid and has been carried forward under 'prepayments and accrued income'.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2025.

THE GUILD OF ENAMELLERS**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31 AUGUST 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,191	2,629
Other trading activities		
Bursary income	761	-
DVD/Online clip sales	537	601
Regional income	4,941	4,463
Selection	-	60
Journal and other sales	6	50
Subscriptions	8,973	8,395
Conference fees and tutorials	26,064	25,957
Events	1,506	-
	42,788	39,526
Investment income		
Deposit account interest	489	463
Total incoming resources	45,468	42,618
 EXPENDITURE		
Charitable activities		
Conference	21,686	24,766
Journal	5,536	5,200
Stationery and printing	-	30
Telephone, zoom and postage	191	8
Insurance	840	840
DVD/online clip costs	78	-
Library	19	155
Website	539	715
Events	1,324	-
Sundry expenses	413	10
Bank and PayPal charges	524	513
Bursary expenditure	761	331
Regional expenditure	4,409	4,323
PAT testing	131	59
Awards and selection	-	389
Repairs (including enamelling consumables)	-	392
Plant and machinery	647	852
Loss on sale of tangible fixed assets	128	-
	37,226	38,583
Support costs		
Management		
Registered office	-	120
Carried forward	-	120

This page does not form part of the statutory financial statements

THE GUILD OF ENAMELLERS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

	2025 £	2024 £
Management		
Brought forward	-	120
Independent examination	665	1,170
	665	1,290
Total resources expended	37,891	39,873
Net income	7,577	2,745

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024
FOR
THE GUILD OF ENAMELLERS

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

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FOR THE YEAR ENDED 31 AUGUST 2024

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THE GUILD OF ENAMELLERS

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 AUGUST 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Guild's objectives are

1. to further the preservation, skill, excellence and improvement of craftsmanship in vitreous enamelling for the benefit of the public, and
2. to advance public education in such craftsmanship.

Significant activities

The activities that have been carried out since September 2023 in support of these objectives are

- Annual conference - April 2024
- Regional work shops
- On-line workshops
- The quarterly journal
- Bursary Award 2024

More detail is given on each of these in the following section. Membership of the guild of enamellers is open to any member of the public who is interested in vitreous enamelling so all of these activities are aligned with the requirement that the Guild must operate for the public benefit. The trustees are fully aware of the guidance from the Charity Commission with regard to operating for public benefit.

The Guild is run by an enthusiastic volunteer community, the two principle components are the Regional Representatives who co-ordinate activities within their regions, and the Executive Committee who are responsible for overseeing Guild activities.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in the planning of future activities.

The trustees believe that this is detailed in their report.

THE GUILD OF ENAMELLERS

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 AUGUST 2024**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Annual conference - April 2024

The annual conference was held in Millfield School and was again attended by 72 Guild members. The attendees benefited from recognised experts in the field of vitreous enamelling who gave their time to deliver a master class in enamel painting and seven workshops. The workshops covered the following subjects

- Forming and Enamelling Bronze and Copper Screen Mesh (Barbara Minor)
- Designing for Enamel and Jewellery (Harriet St Leger)
- Engraving for enamelling ~Beginners and improvers (Jane Short)
- Enamel Painting (Keith Seldon)
- A Look into Plique à Jour (Melvyn Jennings)
- Fastenings and findings workshop (Sarah MacRae)
- Toolmaking workshop (Tim Blades)

The master class was also made available over Zoom for people who were unable to attend the conference in person. In many cases people who attended the conference went on to deliver the same workshop in their local regions thus meeting the Guild's second objective to advance public education in vitreous enamelling.

Regional work shops

The following regional workshops have been held this year - many thanks to the the organisers and the the tutors who travel to teach at them.

Region	Date	Subject/leader
1		
2	20th January 2024	Screen printing with Julie Rattray
	13th June 2024	Copper shim with Jill Leventon
	3rd August 2024	Cloisonne with Dorothy Cockrell
3/4	18th November 2023	Exploring shimmer with Ann Jones
	13th January 2024	Engraving with Heather Larson
	17th February 2024	Group project - Seasonal transitions
	16th March 2024	Group project - Seasonal transitions - sifting
	18th May 2024	Exploring painting with Ann Jones
	15th June 2024	Visit to Hannah Webb's workshop
	20th June 2024	Continuing the seasonal transitions group project
	14th August 2024	Fun with colour with Annie Harris
5		
6	12th November 2023	Enamelling bowls, crackle glaze led by Sally Davis
	1st June 2024	Hard and soft enamels with Sinead O'Connor
7	30th September 2023	Cloisonne with Melvyn Jennings
	2nd December 2023	Painting enamels with Maggie Cundy and Sharon Ford
	23rd March 2024	Sunlight screens with Shirley Gore
	6th April 2024	Sunlight screens with Shirley Gore
	19th May 2024	Kiln fired beads with Sharon Ford
	16th June 2024	Cheat's repousse with Jill Leventon

Bursary award 2024

The 2024 Bursary was awarded to Paula Diane Wilson. The Bursary is made possible by the generosity of our sponsors - Milton Bridge, Proops Brothers, Vitrum Signum, Harrison&Harrison, Corby Kilns, the British Society of Enamellers and Cromartie Hobbycraft. We are delighted to welcome HS Walsh as a new sponsor in 2025.

The Journal

The Guild continues to produce 4 issues of the Journal each year, these are sent to all members. The educational/instructional articles from the Journal have been added to the relevant section of the website.

THE GUILD OF ENAMELLERS

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 AUGUST 2024**

Donations

This year we were delighted to receive a significant donation from Janet Notman. After a distinguished career as a museum conservator Janet took up enamelling and later took on the task of teaching other people how to enamel beads - a mission she has now passed on to Sharon Ford. The Guild is deeply appreciative, not only of the financial contribution, but also of the many other ways in which Janet has supported the Guild over the years.

FINANCIAL REVIEW

Financial position

The charity achieved a surplus during the year of £2,745 and this has been added to the reserves brought forward of £40,901 to leave £43,646 to be carried forward..

Reserves policy

The Guild aims to hold sufficient reserves to be able to cover the cost of an annual conference. The conference is the Guild's highest annual expenditure and highest risk item. In the event that we had to cancel a conference at short notice, it may be difficult to recover money that has already been committed to the venue.

The amount of reserves is held is: £43,646.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Guild's governing document is the Constitution dated 21 October 2021.

Recruitment and appointment of new trustees

Trustees are voted in annually at the Guild's AGM in accordance with section 13 in the constitution. It is expected that trustees will be members of the Executive Committee and will usually include the three chairs (vice, current and retiring) and the holders of the following positions:

- Secretary
- Treasurer
- Membership Secretary
- Webmaster

An additional trustee responsible for outreach is elected from one of the following positions:

- Selection and awards secretary
- Bursary secretary
- Publicity officer

This position is currently held by the Awards and Selection secretary.

The number of trustees is set out in section 12.3 of the constitution as follows:

- a). There must be at least three charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee.
- b). The maximum number of charity trustees is twelve. The charity trustees may not appoint any trustee if as a result the number of charity trustees would exceed the maximum.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1196237

Principal address

27 Avon Way
London
E18 2AR

THE GUILD OF ENAMELLERS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

Trustees

Z Slattery (Webmaster)
R A Jones (Awards and Selection Secretary)
S Rowley (Treasurer)
J Clarkson (Secretary) (appointed 1.9.23) (resigned 13.4.24)
L Selway (Retiring Chair (2023/24)) (resigned 31.10.23)
K Phipps (Vice Chair (2023/24)) (Chair)
J Riddington (Membership Secretary)
C Lockwood (Retiring Chair 2024/25)
N Langmeyer (appointed 8.10.24)
F Gurney (Vice Chair 2023/4) (appointed 13.4.24)

Independent Examiner

Christopher Robert Tyler FCA DChA FCIE
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Bankers

Co-operative Bank
PO Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

HSBC
Eastingwold Market Place
Yorkshire
YO61 3AA

Lloyds Bank
Chelmsford Legg St Osc
1 Legg Street
Chelmsford
Essex
CM1 1JS

and

186 Streatham High Road
London
SW16 1BE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and 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 business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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.

Approved by order of the board of trustees on 23/01/2025..... and signed on its behalf by:



.....
Z Slattery - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE GUILD OF ENAMELLERS**

Independent examiner's report to the trustees of The Guild of Enamellers

I report to the charity trustees on my examination of the accounts of The Guild of Enamellers (the Trust) for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable 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 accounts to be reached.



Christopher Robert Tyler FCA DChA FCIE

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Date: 30th January 2025

THE GUILD OF ENAMELLERS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024

		Year Ended 31.8.24 Unrestricted funds £	Period 1.6.22 to 31.8.23 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	2,629	1,183
Other trading activities	3	39,526	47,626
Investment income	4	463	157
Total		42,618	48,966
 EXPENDITURE ON			
Charitable activities	5		
Charity expenditure		38,583	43,074
Support costs		1,290	720
Total		39,873	43,794
 NET INCOME		2,745	5,172
 RECONCILIATION OF FUNDS			
Total funds brought forward		40,901	35,729
 TOTAL FUNDS CARRIED FORWARD		43,646	40,901

The notes form part of these financial statements

THE GUILD OF ENAMELLERS

BALANCE SHEET
31 AUGUST 2024

	Notes	2024 Unrestricted funds £	2023 Total funds £
FIXED ASSETS			
Tangible assets	10	2,557	1,901
CURRENT ASSETS			
Debtors	11	2,566	4,131
Cash at bank and in hand		40,969	35,837
		<u>43,535</u>	<u>39,968</u>
CREDITORS			
Amounts falling due within one year	12	(2,446)	(968)
NET CURRENT ASSETS		<u>41,089</u>	<u>39,000</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>43,646</u>	<u>40,901</u>
NET ASSETS		<u><u>43,646</u></u>	<u><u>40,901</u></u>
FUNDS	13		
Unrestricted funds		<u>43,646</u>	<u>40,901</u>
TOTAL FUNDS		<u><u>43,646</u></u>	<u><u>40,901</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23/01/2025 and were signed on its behalf by:


.....
Z Slattery - Trustee

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Guild of Enamellers meets the definition of a public entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The Trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from donations is accounted for as received by the charity.

The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs.

The value of voluntary work is not included in the financial statements.

Income from membership subscriptions is accounted for on a cash basis.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

THE GUILD OF ENAMELLERS

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

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. DONATIONS AND LEGACIES

	Year Ended 31.8.24 £	Period 1.6.22 to 31.8.23 £
Donations	2,629	17
Bursary income	-	1,166
	<u>2,629</u>	<u>1,183</u>

3. OTHER TRADING ACTIVITIES

	Year Ended 31.8.24 £	Period 1.6.22 to 31.8.23 £
DVD/Online clip sales	601	941
Regional income	4,463	6,141
Selection	60	90
Journal and other sales	50	-
Subscriptions	8,395	14,950
Conference fees and tutorials	25,957	25,504
	<u>39,526</u>	<u>47,626</u>

THE GUILD OF ENAMELLERS**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024****4. INVESTMENT INCOME**

	Year Ended 31.8.24 £	Period 1.6.22 to 31.8.23 £
Deposit account interest	463	157

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Charity expenditure	38,583	-	38,583
Support costs	-	1,290	1,290
	<u>38,583</u>	<u>1,290</u>	<u>39,873</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Year Ended 31.8.24 £	Period 1.6.22 to 31.8.23 £
Conference	24,766	24,878
Journal	5,200	6,837
Stationery and printing	30	110
Telephone and postage	8	-
Executive committee travel	-	146
Insurance	840	840
DVD/online clip costs	-	218
Library	155	73
Website	715	423
Website member events	-	209
Sundry expenses	10	81
Bank and PayPal charges	513	258
Bursary expenditure	331	901
Regional expenditure	4,323	5,734
PAT testing	59	64
Awards and selection	389	1,264
Repairs (including enamelling consumables)	392	-
Depreciation	852	1,038
	<u>38,583</u>	<u>43,074</u>

THE GUILD OF ENAMELLERS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

7. SUPPORT COSTS

	Management £
Support costs	<u>1,290</u>

The charge for Independent Examination includes underprovision in previous year of £120.

Support costs, included in the above, are as follows:

	Year Ended 31.8.24 Support costs £	Period 1.6.22 to 31.8.23 Total activities £
Registered office	120	-
Independent examination	<u>1,170</u>	<u>720</u>
	<u>1,290</u>	<u>720</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the period ended 31 August 2023.

Trustees' expenses

Re-imbursed expenses to the trustees was as follows:

	Number of trustees	Amount £
Conference expenses	3	856.80
Journal postage	1	79.03
Website	1	543.78
Pat testing calibration	1	64.19

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (1/6/22 TO 31/8/23)

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,183
Other trading activities	47,626
Investment income	<u>157</u>
Total	<u>48,966</u>
EXPENDITURE ON	
Charitable activities	
Charity expenditure	43,074
Support costs	<u>720</u>
Total	<u>43,794</u>
NET INCOME	5,172

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (1/6/22 TO 31/8/23) - continued

	Unrestricted funds £
RECONCILIATION OF FUNDS	
Total funds brought forward	35,729
TOTAL FUNDS CARRIED FORWARD	<u>40,901</u>

10. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 September 2023	10,879
Additions	1,508
At 31 August 2024	<u>12,387</u>
DEPRECIATION	
At 1 September 2023	8,978
Charge for year	852
At 31 August 2024	<u>9,830</u>
NET BOOK VALUE	
At 31 August 2024	<u>2,557</u>
At 31 August 2023	<u>1,901</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Gift aid tax recoverable	15	450
Prepayments and accrued income	<u>2,551</u>	<u>3,681</u>
	<u>2,566</u>	<u>4,131</u>

THE GUILD OF ENAMELLERS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	<u>2,446</u>	<u>968</u>

13. MOVEMENT IN FUNDS

	At 1.9.23	Net movement in funds	At 31.8.24
	£	£	£
Unrestricted funds			
General fund	38,417	2,982	41,399
Bursary fund	280	(331)	(51)
Regional reserves	<u>2,204</u>	<u>94</u>	<u>2,298</u>
	<u>40,901</u>	<u>2,745</u>	<u>43,646</u>
TOTAL FUNDS	<u>40,901</u>	<u>2,745</u>	<u>43,646</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	38,001	(35,019)	2,982
Bursary fund	-	(331)	(331)
Regional reserves	<u>4,617</u>	<u>(4,523)</u>	<u>94</u>
	<u>42,618</u>	<u>(39,873)</u>	<u>2,745</u>
TOTAL FUNDS	<u>42,618</u>	<u>(39,873)</u>	<u>2,745</u>

Comparatives for movement in funds

	At 1.6.22	Net movement in funds	At 31.8.23
	£	£	£
Unrestricted funds			
General fund	33,686	4,731	38,417
Bursary fund	16	264	280
Regional reserves	<u>2,027</u>	<u>177</u>	<u>2,204</u>
	<u>35,729</u>	<u>5,172</u>	<u>40,901</u>
TOTAL FUNDS	<u>35,729</u>	<u>5,172</u>	<u>40,901</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	41,890	(37,159)	4,731
Bursary fund	1,165	(901)	264
Regional reserves	5,911	(5,734)	177
	<u>48,966</u>	<u>(43,794)</u>	<u>5,172</u>
TOTAL FUNDS	<u>48,966</u>	<u>(43,794)</u>	<u>5,172</u>

14. OTHER FINANCIAL COMMITMENTS

As at 31 August 2024 the charity was committed to a contract with Rugby School for the 2025 conference. This was for 80 places totalling £16,320. A deposit (including a damage deposit) of £2,500 was paid and has been carried forward under 'prepayments and accrued income'.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1st June 2022 To 31st August 2023

Charity name: The Guild of Enamellers

Charity registration number: 1196237

Objectives and Activities

The Guild's objectives are

1. to further the preservation, skill, excellence and improvement of craftsmanship in vitreous enamelling for the benefit of the public, and
2. to advance public education in such craftsmanship.

The activities that have been carried out since June 2022 in support of these objectives are

- ▯ Annual conference – April 2023
- ▯ Regional work shops
- ▯ On-line workshops
- ▯ The quarterly journal
- ▯ Web site – short tutorials, articles added.
- ▯ Bursary Award 2023

More detail is given on each of these in the following section. Membership of the guild of enamellers is open to any member of the public who is interested in vitreous enamelling so all of these activities are aligned with the requirement that the Guild must operate for the public benefit. The trustees are fully aware of the guidance from the Charity Commission with regard to operating for public benefit.

The Guild is run by an enthusiastic volunteer community, the two principle components are the Regional Representatives who co-ordinate activities with in their regions, and the Executive Committee who are responsible for overseeing Guild activities.

Achievements and Performance

Annual conference – April 2023

The annual conference was held in Stirling University and was attended by 72 Guild members. The attendees benefited from recognised experts in the field of vitreous enamelling who gave their time to deliver a master class in enamel painting and seven workshops. The workshops covered the following subjects

- ▯ Mastering the Technique of Chasing for Beginners
- ▯ Painting in Enamel
- ▯ Hard and Soft Enamels
- ▯ Experimental Enamel: Introducing Rust
- ▯ 3D pictures in Enamel
- ▯ Exploring the use of Fine Silver wires in Cloisonné
- ▯ Silversmithing for Enamel

The master class was also made available over Zoom for people who were unable to attend the conference in person. In many cases people who attended the conference went on to deliver the same workshop in their local regions thus meeting the Guild's second objective to advance public education in vitreous enamelling.

Regional work shops

- ▯ Regions 1 and 2

Regions 1 and 2 are no longer run together but are now separate regions led By Dorothy Cockrell and Heather Croft respectively.

The Cumbria group have continued to run self led workshops and have made good use of the additional kiln transferred from Glasgow.

- ▯ Region 3 and 4

Workshops run about once a month and have covered the following topics: Making copper flowers, Plique a Jour, Hard and Soft enamels, Painting enamel techniques - Flowers on an enamel background, Wet Processing, High Firing and Using Tin solder in Enamelling

- ▯ Region 5

Members of Region 5 have met once this year. Face to face meetings continue to be a challenge because of the distances between members.

- ▯ Region 6

Region 6 have run workshops on Screen Printing and Colour Blending.

- ▯ Region 7

Region 7 have have also run many more face to face workshops this year, including: Using decals with colour, Separation enamel, Everlasting Flowers, Have a Go and painting enamel Q&A, Sunlight Screens

- ▯ Region 8

Region 8 do not run workshops but join and help to co-ordinate online workshops which benefit many who still feel uncomfortable with meeting in person or who cannot travel.

Web site

The web site continues to evolve as the Guild finds more ways to reach people who are interested in enamelling. The Guild's master classes are now available to Guild members through the web site.

Bursary award 2023

The 2023 Bursary was awarded to Sarah Wilmot. The Bursary is made possible by the generosity of our sponsors - Milton Bridge, Proops Brothers, Vitrum Signum, Harrison&Harrison, Corby Kilns and the British Society of Enamellers. For the 2024 Bursary we are delighted to welcome additional sponsorship from Cromartie Hobbycraft.

The Journal

The Guild continues to produce 4 issues of the Journal each year, these are sent to all members. The educational/instructional articles from the Journal have been added to the relevant section of the website.

Financial Review

Review of the charity's financial position at the end of the period.

In reading this summary and looking at the accounts it should be noted that because we have changed the financial year end the accounting period was longer than usual – from 1st June 2022 to August the 31st 2023 (15 months).

The Guild's financial position at the end of the accounting period (August 31st 2023) is healthy. The primary source of income is still the annual membership fees, as a charity we are able to recover Gift Aid on these. We strongly encourage all members to complete a Gift Aid form (if they are eligible) when renewing membership as this helps us to maintain membership fees at the current level.

The 2023 conference made a small profit of £626.5. Conferences will continue to be priced to break even.

Executive committee meetings have continued to be carried out over Zoom this year resulting in further saving in travel expenses. It is expected that one of the three meetings will be face to face in future.

DVD sales have again declined this year. DVDs will continue to be available as long as stocks last.

The Bursary fund continues to be sponsored by a number of companies (see above) – but all in the form of vouchers. The only external cash sponsor for the Bursary prize is the British Society of Enamellers who generously provide £300. The Guild matches this with the proceeds from the raffle held at conference - £350.

Policy on holding reserves

The Guild aims to hold sufficient reserves to be able to cover the cost of an annual conference. The conference is the Guild's highest annual expenditure and highest risk item. In the event that we had to cancel a conference at short notice, it may be difficult to recover money that has already been committed to the venue.

The amount of reserves is held is: £40743.96

Structure, Governance and Management

The Guild's governing document is the Constitution and the Guild is constituted as an Association CIO.

Trustees are voted in annually at the Guild's AGM in accordance with section 13 in the constitution. It is expected that trustees will be members of the Executive Committee and will usually include the three chairs (vice, current and retiring) and the holders of the following positions:

- ▯ Secretary
- ▯ Treasurer
- ▯ Membership Secretary
- ▯ Webmaster

An additional trustee responsible for outreach is elected from one of the following positions:

- ▯ Selection and awards secretary
- ▯ Bursary secretary
- ▯ Publicity officer

This position is currently held by the Awards and Selection secretary.

Reference and Administrative details

Charity name	The Guild of Enamellers
Other name the charity uses	-
Registered charity number	1196237
Charity's principal address	2-3 Stable Court Herriard Park Herriard Hampshire RG25 2PL

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Zoe Slattery	Webmaster		
2	Roselyn Ann Jones	Awards and Selection secretary		
3	Susan Rowley	Treasurer		
4	Jacqui Clarkson	Secretary		
5	Laura Selway	Retiring chair (2023/4)	April 2023 - October 2023	
6	Kathryn Willis	Vice Chair (2023/4)		
7	Julia Riddington	Membership secretary		
8	Carole Lockwood	Chair (2023/4)	October 2021 - April 2022	
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Z. Slattery

Full name(s)

Zoe Slattery

Position

Trustee

Date

20 May 2024

The Guild of Enamellers

Balance Sheet at 31 August 2023

	Note	2023		2022	
		£	£	£	£
Fixed assets	1		1,900.51		1,855.05
Current assets					
Debtors	2	4,131.95		506.25	
Bank	3	35,836.56		41,445.10	
		<u>39,968.51</u>		<u>41,951.35</u>	
Current liabilities					
Deferred income		0.00		(5,947.00)	
Sundry creditors	4	(967.50)		(2,130.37)	
		<u>(967.50)</u>		<u>(8,077.37)</u>	
			39,001.01		33,873.98
Net assets			<u>40,901.52</u>		<u>35,729.03</u>
Represented by:					
Bursary fund			280.23		16.00
Regional reserves			2,203.55		2,027.19
General reserve			38,417.74		33,685.84
	5		<u>40,901.52</u>		<u>35,729.03</u>

The Guild of Enamellers

Income & Expenditure account for the 15 months to 31 August 2023

	2023		2022	
	£	£	£	£
Income				
Conference fees and tutorials	25,504.45		28,842.44	
DVD/online clip sales	940.55		1,235.95	
Risos	0.00		10.00	
Other sales	230.90		75.65	
Selection	90.00		60.00	
Donations	15.00		0.00	
Interest	157.25		1.06	
Bursary	1,165.50		645.00	
Regional income (shown net in 2022)	5,561.20		0.00	
Subscriptions	<u>14,950.01</u>		<u>15,166.81</u>	
		48,614.86		46,036.91
Less: expenditure				
Conference	24,877.87		24,214.81	
Journal	6,836.58		7,669.00	
Stationery & printing	109.98		60.70	
Telephone and postage	0.00		290.85	
Executive committee travel	145.74		86.34	
Insurance	840.00		1,484.00	
DVD/online clip sales	218.18		132.88	
Library	72.85		134.92	
Website	423.00		572.91	
Website member events	208.66		228.00	
Sundry	79.97		115.37	
Bank & PayPal charges	257.85		1,383.16	
Bursary	901.27		629.00	
Thermofax expenses	0.00		0.00	
Regional expenses (shown net in 2022)	5,733.65		351.23	
Accountancy fees	720.00		720.00	
PAT testing	63.95		63.95	
Depreciation 25% RB	1,037.81		986.80	
Awards & selection	<u>1,263.82</u>		<u>764.60</u>	
		43,791.18		39,888.52
(Deficit)/Surplus for the year		<u>4,823.68</u>		<u>6,148.39</u>

The Guild of Enamellers

Notes to the accounts

		2023	2022
Fixed assets			
Thermofax machine - cost	1,066.00	1,066.00	
Thermofax machine - depn 25% RB	<u>(1,066.00)</u>	<u>(1,066.00)</u>	
		0.00	0.00
Kiln - cost	7,115.27	6,032.00	
Kiln - depreciation 25% RB	<u>(5,530.61)</u>	<u>(4,661.60)</u>	
		1,584.66	1,370.40
Display cabinets - cost	2,070.00	2,070.00	
Display cabinets - depreciation 25% RB	<u>(1,925.94)</u>	<u>(1,846.94)</u>	
		144.06	223.06
Visualiser - cost	437.48	437.48	
Visualiser - depreciation 25% RB	<u>(360.50)</u>	<u>(318.29)</u>	
		76.98	119.19
Printer - cost	189.99	189.99	
	<u>(95.18)</u>	<u>(47.59)</u>	
		94.81	142.40
		<u>1,900.51</u>	<u>1,855.05</u>
Debtors			
Gift aid		450.00	506.25
Conference 2024		3,680.00	0.00
Other		0.00	0.00
Raffle		<u>1.35</u>	<u>0.00</u>
		<u>4,131.35</u>	<u>506.25</u>
Bank balances			
Current accounts	2,381.61	1,278.09	
Region 4&7 funds	1,760.49	2,027.19	
PayPal	1,598.02	29,515.10	
Cash	443.06	345.00	
Deposit account	<u>29,653.38</u>	<u>8,279.72</u>	
	<u>35,836.56</u>	<u>41,445.10</u>	
Creditors			
Conference 2020 refunds made after 31/05/22		0.00	510.00
Regional grants unpaid		200.00	200.00
Bursary expenses		100.00	629.00
Accountancy fees		600.00	600.00
Other		67.50	191.37
		<u>967.50</u>	<u>2,130.37</u>

Movement on reserves

	General reserve	Regional Reserves	Bursary reserve	Total
Brought forward	33,685.84	2,027.19	16.00	35,729.03
Surplus/(deficit) for the year	4,731.90	(172.45)	264.23	4,823.68
Regional reserves brought in		348.81		348.81
Reserves carried forward	38,417.74	2,203.55	280.23	40,901.52

Commitments

At 31 August 2023 the Guild was committed to paying to

Signed:



Zoe Slattery

Trustee

20th May 2024

CHARITY
COMMISSION

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD 1 JUNE 2022 TO 31 AUGUST 2023
FOR
THE GUILD OF ENAMELLERS

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

THE GUILD OF ENAMELLERS

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 JUNE 2022 TO 31 AUGUST 2023

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Notes to the Financial Statements	9 to 14

THE GUILD OF ENAMELLERS

REPORT OF THE TRUSTEES

FOR THE PERIOD 1 JUNE 2022 TO 31 AUGUST 2023

The trustees present their report with the financial statements of the charity for the period 1 June 2022 to 31 August 2023. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Guild's objectives are

1. to further the preservation, skill, excellence and improvement of craftsmanship in vitreous enamelling for the benefit of the public, and
2. to advance public education in such craftsmanship.

Significant activities

The activities that have been carried out since June 2022 in support of these objectives are:

- Annual conference - April 2023
- Regional work shops
- On-line workshops
- The quarterly journal
- Web site - short tutorials, articles added.
- Bursary Award 2023

More detail is given on each of these in the following section. Membership of the guild of enamellers is open to any member of the public who is interested in vitreous enamelling so all of these activities are aligned with the requirement that the Guild must operate for the public benefit. The trustees are fully aware of the guidance from the Charity Commission with regard to operating for public benefit.

The Guild is run by an enthusiastic volunteer community, the two principle components are the Regional Representatives who co-ordinate activities with in their regions, and the Executive Committee who are responsible for overseeing Guild activities.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in the planning of future activities.

The trustees believe that this is detailed in their report.their report.

THE GUILD OF ENAMELLERS

REPORT OF THE TRUSTEES

FOR THE PERIOD 1 JUNE 2022 TO 31 AUGUST 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Annual conference - April 2023

The annual conference was held in Stirling University and was attended by 72 Guild members. The attendees benefited from recognised experts in the field of vitreous enamelling who gave their time to deliver a master class in enamel painting and seven workshops. The workshops covered the following subjects:

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Regions 1 and 2

Regions 1 and 2 are no longer run together but are now separate regions led By Dorothy Cockrell and Heather Croft respectively.

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Region 3 and 4

Workshops run about once a month and have covered the following topics: Making copper flowers, Plique a Jour, Hard and Soft enamels, Painting enamel techniques - Flowers on an enamel background, Wet Processing, High Firing and Using Tin solder in Enamelling

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Region 7

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The Journal

The Guild continues to produce 4 issues of the Journal each year, these are sent to all members. The educational/instructional articles from the Journal have been added to the relevant section of the website.

THE GUILD OF ENAMELLERS

REPORT OF THE TRUSTEES

FOR THE PERIOD 1 JUNE 2022 TO 31 AUGUST 2023

FINANCIAL REVIEW

Financial position

In reading this summary and looking at the accounts it should be noted that because we have changed the financial year end the accounting period was longer than usual - from 1st June 2022 to August the 31st 2023 (15 months).

The Guild's financial position at the end of the accounting period (August 31st 2023) is healthy. The primary source of income is still the annual membership fees, as a charity we are able to recover Gift Aid on these. We strongly encourage all members to complete a Gift Aid form (if they are eligible) when renewing membership as this helps us to maintain membership fees at the current level.

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Executive committee meetings have continued to be carried out over Zoom this year resulting in further saving in travel expenses. It is expected that one of the three meetings will be face to face in future.

DVD sales have again declined this year. DVDs will continue to be available as long as stocks last.

The Bursary fund continues to be sponsored by a number of companies (see above) - but all in the form of vouchers. The only external cash sponsor for the Bursary prize is the British Society of Enamellers who generously provide £300. The Guild matches this with the proceeds from the raffle held at conference - £350.

Reserves policy

The Guild aims to hold sufficient reserves to be able to cover the cost of an annual conference. The conference is the Guild's highest annual expenditure and highest risk item. In the event that we had to cancel a conference at short notice, it may be difficult to recover money that has already been committed to the venue.

The amount of reserves is held is: £40,901.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Guild's governing document is the Constitution dated 21 October 2021.

Recruitment and appointment of new trustees

Trustees are voted in annually at the Guild's AGM in accordance with section 13 in the constitution. It is expected that trustees will be members of the Executive Committee and will usually include the three chairs (vice, current and retiring) and the holders of the following positions:

- Secretary
- Treasurer
- Membership Secretary
- Webmaster

An additional trustee responsible for outreach is elected from one of the following positions:

- Selection and awards secretary
- Bursary secretary
- Publicity officer

This position is currently held by the Awards and Selection secretary.

The number of trustees is set out in section 12.3 of the constitution as follows:

- a). There must be at least three charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee.
- b). The maximum number of charity trustees is twelve. The charity trustees may not appoint any trustee if as a result the number of charity trustees would exceed the maximum.

THE GUILD OF ENAMELLERS

REPORT OF THE TRUSTEES

FOR THE PERIOD 1 JUNE 2022 TO 31 AUGUST 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1196237

Principal address

2-3 Stable Court

Herriard Park

Herriard

Hampshire

RG25 2PL

Trustees

Z Slattery (Webmaster)

R A Jones (Awards and Selection Secretary)

S Rowley (Treasurer)

J Clarkson (Secretary)

L Selway (Retiring Chair (2023/24)) (appointed 1.4.23) (resigned 31.10.23)

K Wills (Vice Chair (2023/24))

J Riddington (Membership Secretary)

C Lockwood (Chair 2023/24)

Independent Examiner

Christopher Robert Tyler FCA DChA FCIE

F1 CRT Limited

Flat 24 Wellingtonia Court

Laine Close

Brighton

East Sussex

BN1 6TD

Bankers

Co-operative Bank

PO Box 250

Delf House

Southway

Skelmersdale

WN8 6WT

HSBC

Eastingwold Market Place

Yorkshire

YO61 3AA

Lloyds Bank

Chelmsford Legg St Osc

1 Legg Street

Chelmsford

Essex

CM1 1JS

and

186 Streatham High Road

London

SW16 1BE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

THE GUILD OF ENAMELLERS

REPORT OF THE TRUSTEES

FOR THE PERIOD 1 JUNE 2022 TO 31 AUGUST 2023

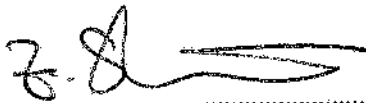
STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and 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 business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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.

Approved by order of the board of trustees on 23rd May 2024 and signed on its behalf by:



.....
Z Slattery - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE GUILD OF ENAMELLERS**

Independent examiner's report to the trustees of The Guild of Enamellers

I report to the charity trustees on my examination of the accounts of The Guild of Enamellers (the Trust) for the period 1 June 2022 to 31 August 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable 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 accounts to be reached.



Christopher Robert Tyler FCA DChA FCIE

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Date: 26 May 2024

THE GUILD OF ENAMELLERS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 1 JUNE 2022 TO 31 AUGUST 2023

		Period 1.6.22 to 31.8.23 Unrestricted funds £	Period 1.1.21 to 31.5.22 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	47,547	46,682
Other trading activities	3	1,262	1,382
Investment income	4	157	1
Total		48,966	48,065
EXPENDITURE ON			
Charitable activities	5		
Charity expenditure		43,074	41,196
Support costs		720	720
Total		43,794	41,916
NET INCOME		5,172	6,149
RECONCILIATION OF FUNDS			
Total funds brought forward		35,729	29,580
TOTAL FUNDS CARRIED FORWARD		40,901	35,729

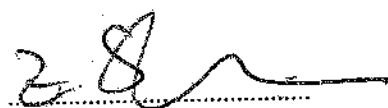
The notes form part of these financial statements

THE GUILD OF ENAMELLERS

BALANCE SHEET
31 AUGUST 2023

	Notes	2023 Unrestricted funds £	2022 Total funds £
FIXED ASSETS			
Tangible assets	9	1,901	1,855
CURRENT ASSETS			
Debtors	10	4,131	506
Cash at bank and in hand		35,837	41,445
		<u>39,968</u>	<u>41,951</u>
CREDITORS			
Amounts falling due within one year	11	(968)	(8,077)
		<u>39,000</u>	<u>33,874</u>
NET CURRENT ASSETS			
TOTAL ASSETS LESS CURRENT LIABILITIES		40,901	35,729
		<u>40,901</u>	<u>35,729</u>
NET ASSETS			
FUNDS	12		
Unrestricted funds		40,901	35,729
		<u>40,901</u>	<u>35,729</u>
TOTAL FUNDS			

The financial statements were approved by the Board of Trustees and authorised for issue on
23/ May/24 and were signed on its behalf by:


Z Slattery - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 JUNE 2022 TO 31 AUGUST 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Guild of Enamellers meets the definition of a public entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The Trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from donations is accounted for as received by the charity.

The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs.

The value of voluntary work is not included in the financial statements.

Income from membership subscriptions is accounted for on a cash basis.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

THE GUILD OF ENAMELLERS

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE PERIOD 1 JUNE 2022 TO 31 AUGUST 2023**

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. DONATIONS AND LEGACIES

	Period 1.6.22 to 31.8.23 £	Period 1.1.21 to 31.5.22 £
Donations	15	-
Subscriptions	14,952	15,168
Conference fees and tutorials	25,504	28,842
Bursary income	1,166	645
Regional income	5,910	2,027
	<u>47,547</u>	<u>46,682</u>

3. OTHER TRADING ACTIVITIES

	Period 1.6.22 to 31.8.23 £	Period 1.1.21 to 31.5.22 £
DVD/Online clip sales	941	1,236
Risos	-	10
Social lotteries	231	76
Selection	90	60
	<u>1,262</u>	<u>1,382</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 JUNE 2022 TO 31 AUGUST 2023

4. INVESTMENT INCOME

	Period 1.6.22 to 31.8.23 £	Period 1.1.21 to 31.5.22 £
Deposit account interest	157	1

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Charity expenditure	43,074	-	43,074
Support costs	-	720	720
	<u>43,074</u>	<u>720</u>	<u>43,794</u>

6. SUPPORT COSTS

	Management £
Support costs	720

Support costs, included in the above, are as follows:

	Period 1.6.22 to 31.8.23 Support costs £	Period 1.1.21 to 31.5.22 Total activities £
Independent examination	720	720

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 August 2023 nor for the period ended 31 May 2022.

Trustees' expenses

Two Trustees were reimbursed travelling expenses totalling £145.74 (2022 : One Trustee £86.34).

Two other Trustees were reimbursed expenses relating to the conference of £833.50.

THE GUILD OF ENAMELLERS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 JUNE 2022 TO 31 AUGUST 2023

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (TO 31 MAY 2022)

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	46,682
Other trading activities	1,382
Investment income	1
Total	<u>48,065</u>
EXPENDITURE ON	
Charitable activities	
Charity expenditure	41,196
Support costs	720
Total	<u>41,916</u>
NET INCOME	6,149
RECONCILIATION OF FUNDS	
Total funds brought forward	29,580
TOTAL FUNDS CARRIED FORWARD	<u>35,729</u>

9. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 June 2022	9,795
Additions	1,084
At 31 August 2023	<u>10,879</u>
DEPRECIATION	
At 1 June 2022	7,940
Charge for year	1,038
At 31 August 2023	<u>8,978</u>
NET BOOK VALUE	
At 31 August 2023	<u>1,901</u>
At 31 May 2022	<u>1,855</u>

THE GUILD OF ENAMELLERS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 JUNE 2022 TO 31 AUGUST 2023

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Gift aid tax recoverable	450	506
Prepayments and accrued income	3,681	-
	<u>4,131</u>	<u>506</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	<u>968</u>	<u>8,077</u>

12. MOVEMENT IN FUNDS

	At 1.6.22	Net movement in funds	At 31.8.23
	£	£	£
Unrestricted funds			
General fund	33,686	4,731	38,417
Bursary fund	16	264	280
Regional reserves	<u>2,027</u>	<u>177</u>	<u>2,204</u>
	<u>35,729</u>	<u>5,172</u>	<u>40,901</u>
TOTAL FUNDS	<u>35,729</u>	<u>5,172</u>	<u>40,901</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	41,890	(37,159)	4,731
Bursary fund	1,165	(901)	264
Regional reserves	<u>5,911</u>	<u>(5,734)</u>	<u>177</u>
	<u>48,966</u>	<u>(43,794)</u>	<u>5,172</u>
TOTAL FUNDS	<u>48,966</u>	<u>(43,794)</u>	<u>5,172</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 JUNE 2022 TO 31 AUGUST 2023

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.5.22 £
Unrestricted funds			
General fund	27,202	6,484	33,686
Bursary fund	-	16	16
Regional reserves	2,378	(351)	2,027
	<u>29,580</u>	<u>6,149</u>	<u>35,729</u>
TOTAL FUNDS	<u>29,580</u>	<u>6,149</u>	<u>35,729</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	45,393	(38,909)	6,484
Bursary fund	645	(629)	16
Regional reserves	2,027	(2,378)	(351)
	<u>48,065</u>	<u>(41,916)</u>	<u>6,149</u>
TOTAL FUNDS	<u>48,065</u>	<u>(41,916)</u>	<u>6,149</u>

13. OTHER FINANCIAL COMMITMENTS

As at 31 August 2023 the charity was committed to a contract with Millfield School for the 2024 conference. This was for 80 places totalling £21,200. A deposit (including a damage deposit) of £3,680 was paid and has been carried forward under 'prepayments and accrued income'.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 August 2023.

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 21st October 2021 To 31st May 2022

Charity name: The Guild of Enamellers

Charity registration number: 1196237

Objectives and Activities

The Guild's objectives are

1. to further the preservation, skill, excellence and improvement of craftsmanship in vitreous enamelling for the benefit of the public, and
2. to advance public education in such craftsmanship.

The activities that have been carried out since October 2021 in support of these objectives are

- Annual conference – April 2022
- Regional work shops
- On-line workshops
- The quarterly journal
- Web site – short tutorials, articles added.
- Bursary Award 2022

More detail is given on each of these in the following section. Membership of the guild of enamellers is open to any member of the public who is interested in vitreous enamelling so all of these activities are aligned with the requirement that the Guild must operate for the public benefit. The trustees are fully aware of the guidance from the Charity Commission with regard to operating for public benefit.

The Guild is run by an enthusiastic volunteer community, the two principle components are the Regional Representatives who co-ordinate activities with in their regions, and the Executive Committee who are responsible for overseeing Guild activities.

Achievements and Performance

Annual conference – April 2022

The annual conference was held in Sparsholt College and was attended by 54 Guild members. The attendees benefited from recognised experts in the field of vitreous enamelling who gave their time to deliver a master class in enamel painting and seven workshops. The workshops covered the following subjects

- Everlasting flowers
- Fold forming
- Crackle enamel
- Screen printing
- Colour blending
- Gold and silver foil and leaf
- Torch fired beads

The master class was also made available over Zoom for people who were unable to attend the conference in person. In many cases people who attended the conference went on to deliver the same workshop in their local regions thus meeting the Guild's second objective to advance public education in vitreous enamelling.

Regional work shops

- Regions 1 and 2

There have been three workshops on screen printing, one each in Edinburgh, Glasgow and Cumbria.

The Cumbria group have been meeting once a month for a led Zoom session and have covered subjects such as discussing the fold forming workshop from conference, preparing silver for laser cutting to use in plique-a-jour, discussing the reinvention pieces, and the use of crackle enamel. There was also a self led workshop in March.

- Region 3

Region 3 has run no workshops during the period because we have been unable to find a representative to co-ordinate the region. As a result Region 3 members have been invited to join Region 4 workshops.

- Region 4

This busy region held workshops covering:

- Lustre powder with stencils/sgraffito techniques
- Enamelling on silver
- Region 5

The Guild welcomed a new Regional Representative to Region 5 in 2022. This is a geographically disparate region so meeting in person tends to be infrequent.

- Region 6

Region 6 ran one workshop during the period,

- Torch fired beads
- Region 7

Region 7 have run one workshop in the period:

- Kiln fired beads
- Region 8

Region 8 do not run workshops but join and help to co-ordinate online workshops which benefit many who still feel uncomfortable with meeting in person or who cannot travel.

Web site

The web site continues to evolve as the Guild finds more ways to reach people who are interested in enamelling. The Photograph Archive has migrated and been made more accessible. A forum has been added for people to ask questions on enamelling. The Guild also hosted a guest exhibition of the work of Ukrainian enamellers which was made available to the general public and well received.

Bursary award 2022

The 2022 Bursary was awarded to Olga Komisarova, the runners up were Imogen Hales and Jin Guo. The Bursary is made possible by the generosity of our sponsors - Milton Bridge, Proops Brothers, Vitrum Signum and the British Society of Enamellers. For the 2023 Bursary we are delighted to welcome additional sponsorship from Harrison&Harrison and Corby Kilns.

The Journal

The Guild continues to produce 4 issues of the Journal each year, these are sent to all members. The educational/instructional articles from the Journal have been added to the relevant section of the website.

Financial Review

Review of the charity's financial position at the end of the period.

In reading this summary and looking at the accounts it should be noted that because we have changed the financial year end the accounting period was longer than usual – from 1st January 2021 to May the 31st 2022.

The Guild's financial position at the end of the accounting period (May 31st 2022) is healthy. The primary source of income is still the annual membership fees, as a charity we are now able to recover Gift Aid on these, no claim was made in this financial period but the additional income has been shown in this year's accounts. We would strongly encourage all members to complete a Gift Aid form (if they are eligible) when renewing membership as this helps us to maintain membership fees at the current level.

Although it was necessary to subsidise the 2022 conference there were sufficient reserves to allow us to do so, the loss was £3724. Conferences will continue to be priced to break even.

Prior to the COVID-19 pandemic in 2020 the Executive committee had met face to face three times a year – travel expenses were paid for attendance at these meetings. During the pandemic the Guild moved Executive meetings online which has resulted in a considerable saving. It is expected that the Executive committee will continue to meet online.

DVD sales which used to be a source of income have declined gradually over the years and are expected to cease eventually. The DVD contents have been made available online in small sections which are available to purchase, however it is not expected that the revenue from these sales will compensate for the loss of revenue from DVD sales.

The Bursary fund continues to be sponsored by a number of companies (see above) – but all in the form of vouchers. Prior to 2021 WG Ball provided a £500 cash sponsorship but this ceased after the sad death of John Ball and the company's decision to stop supplying members of the public. The only external cash sponsor for the Bursary prize is the British Society of Enamellers who generously provide £300. The Guild matches this with the proceeds from the raffle held at conference - £350.

Technology expenditure has increased slightly due to the requirement for Zoom and Vimeo accounts but we have also been able to drop an expensive DropBox subscription as Microsoft provide provide charities with free access to a comprehensive range of business tools – including OneDrive for storage.

Policy on holding reserves

The Guild aims to hold sufficient reserves to be able to cover the cost of an annual conference. The conference is the Guild's highest annual expenditure and highest risk item. In the event that we had to cancel a conference at short notice, it may be difficult to recover money that has already been committed to the venue.

The amount of reserves is held is: £36329.03

Structure, Governance and Management

The Guild's governing document is the Constitution and the Guild is constituted as an Association CIO.

Trustees are voted in annually at the Guild's AGM in accordance with section 13 in the constitution. It is expected that trustees will be members of the Executive Committee and will usually include the three chairs (vice, current and retiring) and the holders of the following positions:

- Secretary
- Treasurer
- Membership Secretary
- Webmaster

An additional trustee responsible for outreach is elected from one of the following positions:

- Selection and awards secretary
- Bursary secretary
- Publicity officer

This position is currently held by the Awards and Selection secretary.

Reference and Administrative details

Charity name	The Guild of Enamellers
Other name the charity uses	-
Registered charity number	1196237
Charity's principal address	2-3 Stable Court Herriard Park Herriard Hampshire RG25 2PL

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Zoe Slattery	Webmaster		
2	Roselyn Ann Jones	Awards and Selection secretary		
3	Susan Rowley	Treasurer		
4	Jacqui Clarkson	Secretary		
5	Shirley Gore	Retiring chair (2022)		
6	Laura Selway	Chair (2022)		
7	Julia Riddington	Membership secretary		
8	Joy Funnell	Retiring chair (2021)	October 2021 - April 2022	
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

--	--

Full name(s)

--	--

Position

--	--

Date

--

The Guild of Enamellers

Income & Expenditure account for the 17 months ended 31 May 2022

	2022			2020		
	£	£		£	£	
	Income	Expenditure	Surplus/ (Deficit)	Income	Expenditure	Surplus/ (Deficit)
<i>General membership income and expenditure:</i>						
Subscriptions	15,166.81			8,180.00		
Journal		7,669.00			5,167.61	
Executive committee travel		86.34			1,126.10	
Exhibitions		0.00			0.00	
Stationery & printing		60.70			60.81	
Telephone and postage		290.85			148.71	
Region 4&7 expenses		351.23			0.00	
Website		800.91			264.27	
Library		134.92			88.69	
Insurance		1,484.00			172.03	
Sundry		115.37			93.74	
Accountancy fees		720.00			0.00	
PAT testing		63.95			0.00	
Bank charges		1,383.16			345.94	
Depreciation 25% RB		986.80			744.68	
	<u>15,166.81</u>	<u>14,147.23</u>	1,019.58	<u>8,180.00</u>	<u>8,212.58</u>	(32.58)
<i>Other income and expenditure:</i>						
Conference fees and tutorials	28,842.44	24,214.81	4,627.63	0.00	56.00	(56.00)
DVD/online video sales	1,235.95	132.88	1,103.07	3,310.01	665.22	2,644.79
Awards & selection	60.00	764.60	(704.60)	0.00	0.00	0.00
Risos	10.00	0.00	10.00	40.00	0.00	40.00
Raffle and other income	75.65	0.00	75.65	47.16		47.16
Interest	1.06	0.00	1.06	8.41		8.41
Bursary	645.00	629.00	16.00	0.00	500.00	(500.00)
(Deficit)/Surplus for the year			<u>6,148.39</u>			<u>2,151.78</u>



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees

Charity Name

THE GUILD OF ENAMELLERS

On accounts for the
period ended

31st May 2022

Charity no
(if any)

1196237

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the period ended 31/05/2022.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable 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 accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date: 23/03/2023

Name:

Mr Jonathan David Mills BSc (Hons) CA ACCA

Relevant professional
qualification(s) or body
(if any):

ICAS and ACCA

Address:

2-3 Stable Court, Herriard Park, Basingstoke, Hants. RG25 2PL

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

N/A