



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

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FOR THE PERIOD 1 JUNE 2022 TO 31 AUGUST 2023

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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:

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- 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

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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).

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Reserves policy

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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

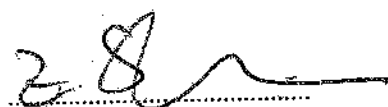
The notes form part of these financial statements

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>

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.