

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.

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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.

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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).

THE GUILD OF ENAMELLERS

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 on23/01/2025..... 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	2,551	3,681
	<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	2,446	968

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	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>

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>

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	2,027	177	2,204
	<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.