

**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 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.

## 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.

<b>Region</b>	<b>Date</b>	<b>Subject</b>	<b>Leader</b>
1 (Cumbria)	26/4/25	Playing with metal; corrugation, hydraulic pressing and fold forming	Jill Leventon
	7/6/25	Cold connections, combining enamel 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:

A handwritten signature in blue ink, consisting of a stylized 'Z' followed by a large, loopy flourish that extends to the right.

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 £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	2,191	2,629
Other trading activities	3	42,788	39,526
Investment income	4	489	463
<b>Total</b>		<u>45,468</u>	<u>42,618</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	5		
Charity expenditure		37,226	38,583
Support costs		665	1,290
<b>Total</b>		<u>37,891</u>	<u>39,873</u>
<b>NET INCOME</b>		7,577	2,745
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		43,646	40,901
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>51,223</u></u>	<u><u>43,646</u></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 £
<b>FIXED ASSETS</b>			
Tangible assets	10	2,497	2,557
<b>CURRENT ASSETS</b>			
Debtors	11	8,364	2,566
Cash at bank and in hand		44,597	40,969
		<u>52,961</u>	<u>43,535</u>
<b>CREDITORS</b>			
Amounts falling due within one year	12	(4,235)	(2,446)
		<u>48,726</u>	<u>41,089</u>
<b>NET CURRENT ASSETS</b>			
		<u>51,223</u>	<u>43,646</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>51,223</u>	<u>43,646</u>
<b>NET ASSETS</b>		<u>51,223</u>	<u>43,646</u>
<b>FUNDS</b>	13		
Unrestricted funds		<u>51,223</u>	<u>43,646</u>
<b>TOTAL FUNDS</b>		<u>51,223</u>	<u>43,646</u>

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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	2,629
Other trading activities	39,526
Investment income	463
<b>Total</b>	<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 £
<b>Charitable activities</b>	
Charity expenditure	38,583
Support costs	1,290
<b>Total</b>	<u>39,873</u>
<b>NET INCOME</b>	2,745
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	40,901
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>43,646</u></u>

**10. TANGIBLE FIXED ASSETS**

	Plant and machinery £
<b>COST</b>	
At 1 September 2024	12,387
Additions	716
Disposals	(2,742)
	<u>10,361</u>
At 31 August 2025	10,361
<b>DEPRECIATION</b>	
At 1 September 2024	9,830
Charge for year	648
Eliminated on disposal	(2,614)
	<u>7,864</u>
At 31 August 2025	7,864
<b>NET BOOK VALUE</b>	
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 in funds	Transfers between funds	At 31.8.25
	£	£	£	£
<b>Unrestricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	2,191	2,629
<b>Other trading activities</b>		
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	-
	<hr/>	<hr/>
	42,788	39,526
<b>Investment income</b>		
Deposit account interest	489	463
	<hr/>	<hr/>
<b>Total incoming resources</b>	45,468	42,618
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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	-
	<hr/>	<hr/>
	37,226	38,583
<b>Support costs</b>		
<b>Management</b>		
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 £
<b>Management</b>		
Brought forward	-	120
Independent examination	665	1,170
	<u>665</u>	<u>1,290</u>
Total resources expended	<u>37,891</u>	<u>39,873</u>
<b>Net income</b>	<u>7,577</u>	<u>2,745</u>

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