

High Temperature Mechanical Testing Committee

A registered Charity

TRUSTEES REPORT

AND

FINANCIAL STATEMENTS

31 December 2024

Charity Number 800892

HIGH TEMPERATURE MECHANICAL TESTING COMMITTEE

Trustees and Officers

TRUSTEES

Dr. Peter Barnard (Deputy Chairman)
Larry Candler appointed 13 March 2024

CHARITY REGISTRATION NUMBER

800892

PRINCIPAL ADDRESS

10 Abbey Gardens
Chertsey
Surrey
KT16 8RG

PRINCIPAL BANKERS

Barclays Bank
Leicester
LE87 2BB

INDEPENDENT EXAMINER

A M Briggs FMAAT
28 Wheatash Road
Addlestone
Surrey
KT15 2ER

HIGH TEMPERATURE MECHANICAL TESTING COMMITTEE

TRUSTEES REPORT

Year ended 31 December 2024

The trustees present their report along with the financial statements of the charity for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out on pages 8 and 9 and comply with the charity's trust deed and applicable law.

CONSTITUTION AND OBJECTS

The charity was established under a Trust Deed dated 24 July 1987 (amended 19 May 1988) to promote, improve and advance education for the public benefit in the sphere of high temperature mechanical testing.

ORGANISATION

Under the terms of the Trust Deed, trustees are nominated by representative bodies & nominated as technical experts. The trustees meet regularly, usually twice a year, either in person or online, and are in regular contact electronically between meetings to deal with matters as they arise.

REVIEW OF THE YEAR

During the year the fund continued to provide a forum for discussion, organising conferences and laboratory visits, publishing conference proceedings and codes of practice and initiating research activities.

The surplus for the year was £ 23,049 (2023: deficit of £ 1224).

The accumulated fund carried forward is £ 89,567 (2023 £ 66,518) which puts the charity in a strong position to carry out its objectives.

RESERVES POLICY

The trustees consider it essential to carry forward reserves sufficient to meet the urgent needs of the charity.

RISK MANAGEMENT

The trustees have examined the major strategic, business and operational risks which the charity faces and confirms that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

During the year the following have served as trustees to the charity:

| | | |
|---------------------------|-------------------|------------------------|
| Dr. Hellmuth Klingelhofer | (Chairman) | resigned 13 March 2024 |
| Dr. Peter Barnard | (Deputy Chairman) | |
| Dr. Jonathan Paul Jones | | resigned 13 March 2024 |
| Larry Candler | | |

Signed on behalf of the Trustees



P Barnard
Deputy Chairman

07 October 2025

HIGH TEMPERATURE MECHANICAL TESTING COMMITTEE

TRUSTEES' RESPONSIBILITIES IN RELATION TO FINANCIAL STATEMENTS

Year ended 31 December 2024

Law applicable to Charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- 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 Charities Act 2011, the Charity (Accounts and Reports) Regulation 2008 and applicable law. 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.

HIGH TEMPERATURE MECHANICAL TESTING COMMITTEE

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF HIGH TEMPERATURE MECHANICAL TESTING COMMITTEE

Year ended 31 December 2024

I report on the accounts of High Temperature Mechanical Testing Committee for the year ended 31 December 2023 which are set out on pages 6 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011. The charity's trustees consider that an audit is not required for this year under the charities Act 2011, s. 144(2) (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

1. examine the accounts under s.145 of the 2011 Act;
2. follow the procedures laid down in the general Directions given by the Charity Commission under s.145(5)(b) of the 2011 Act; and
3. state whether particular matters have come to my attention.

Basis of independent examiners report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with s.130 of the 2011 Act; and

to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act,

have not been met or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

29 September 2025

Mrs. A. M. Briggs FMAAT
28 Wheatash Road
Addlestone
Surrey
KT15 2ER

HIGH TEMPERATURE MECHANICAL TESTING COMMITTEE

BALANCE SHEET

31 December 2024

| | 2024 | | 2023 | |
|----------------------------|----------|------------------------|----------|------------------------|
| | £ | £ | £ | £ |
| CURRENT ASSETS | | | | |
| Cash at bank | 89,567 | | 66,518 | |
| CURRENT LIABILITIES | | | | |
| Accruals | <u>0</u> | | <u>0</u> | |
| NET CURRENT ASSETS | | <u>89,567</u> | | <u>66,518</u> |
| NET ASSETS | | <u><u>£ 89,567</u></u> | | <u><u>£66,518</u></u> |
| Represented by: | | | | |
| Accumulated Funds | | | | |
| Unrestricted funds | | <u><u>£ 89,567</u></u> | | <u><u>£ 66,518</u></u> |

Approved by the Trustees on ...17 September 2025..... and signed on their behalf by



.....
P Barnard

Trustee

HIGH TEMPERATURE MECHANICAL TESTING COMMITTEE

ACCOUNTING POLICIES

Year ended 31 December 2024

1 BASIS OF ACCOUNTING

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

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No restatements were required.

The accounts have been prepared on a going concern basis. The charity has sufficient cash and net assets to continue, and the trustees believe there to be no material uncertainties about the Charity's ability to continue as a going concern.

2 ACCUMULATED FUNDS

There are no specific restrictions on the charity's funds apart from the furtherance of the charity's aims.

3 INCOME

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income, and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary resources are included in the statement of financial activities when the Charity is entitled to the income, and the amount can be quantified with reasonable accuracy.

4 RESOURCES EXPENDED

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably

Expenditure on charitable activities includes irrecoverable VAT and the costs of the delivery of its activities and services for its beneficiaries.

All support costs are allocated to the one charitable activity of the charity

5 TAXATION

Under the provisions of the Income and Corporation Taxes Act 1988, the Fund is not subject to taxation, on the grounds that it is a registered charity.

6 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.

HIGH TEMPERATURE MECHANICAL TESTING COMMITTEE

ACCOUNTING POLICIES continued

Year ended 31 December 2024

7 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.

8 FINANCIAL INSTRUMENTS

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

HIGH TEMPERATURE MECHANICAL TESTING COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2024

1. TRUSTEES AND EMPLOYEES' REMUNERATION

No remuneration was paid to any trustee during the year. There were no employees during the year.

2. TAXATION

No liability arises, as the Fund is exempt from taxation under the Income and Corporation Taxes Act 1988, on the grounds that it is a registered charity.

3. LEGAL STATUS OF THE CHARITY

The charity was established in 1987 by trust deed dated 24 July 1987. Amendments to the deed were made in 1988.

4. FEES FOR EXAMINATION OF ACCOUNTS

| | 2024 | 2023 |
|----------------------------|-------------------|-------------------|
| Independent examiner's fee | £ 350 | £ 375 |
| | <u> </u> | <u> </u> |