

Registered Charity Number  
1032678

National Association of Professionals  
Concerned with Language Impaired Children  
(NAPLIC)

Report and Unaudited Accounts

31 December 2020



Incorporating P&W Social Accountants

## **NAPLIC**

### **The report of the trustees for the year ended 31 December 2020**

#### **Introduction**

The trustees present their annual report and accounts for the year ended 31st December 2020.

#### **Legal and Administrative Details**

The National Association of Professionals Concerned with Language Impaired Children (NAPLIC or "The Charity") was created under a constitution adopted 6th November 1993 and was registered with the Charity Commission on 7th February 1994 under registration number 1032678.

Trustees:

The Charity is administered by a committee of Trustees

Derek Burgon  
Frances Prattent  
Virginia Martin (resigned 11th July 2020)  
Debbie White (resigned 11th July 2020)  
Anna Marie Rhodes  
Sarah Earl  
Trish Hicken  
John Parrott  
Emma Jordan  
Stephen Parsons  
Carolyn Gelenter  
Cheryl Dyer  
Mandy Grist  
Victoria Wadsworth  
Mary-Jo Speary (appointed 11th July 2020)

#### **Objectives and Activities of the Charity**

The charity's principle activities are to promote and develop professional awareness of the special educational needs of language impaired children.

#### **Summary of the main achievements of the charity during the year**

Our 2020 conference 'DLD Moving Forward Together' was due to be held at Sheffield City Hall on 21<sup>st</sup> March 2020. Due to the developing COVID 19 situation this was changed to an on-line, live streamed event.

We have continued to provide members with 3 newsletters a year and regularly updated information on our website.

#### **Future Plans**

Our conference for 2021 is entitled 'Language: the Bridge Across the Gap' and will again be live streamed on 8th May due to the ongoing COVID 19 situation.

Our newsletters continue to be produced on a termly basis during the COVID 19 situation.

Committee meetings will continue to be held 'on-line' until COVID 19 restrictions allow them to be held in person.

## **NAPLIC**

### **The report of the trustees for the year ended 31 December 2020**

#### **Structure, Governance and Management**

##### ***Nature of the Governing Document and constitution of the charity***

The Charity was created under a constitution adopted 6th November 1993. In setting the objectives and planning activities, the trustees have given careful consideration to the Charity Commission's guidance on public benefit.

##### ***The methods adopted for the recruitment and appointment of new trustees***

The Trustees sit as a Board on a regular basis.

The Board seeks to use the knowledge and skills of those involved. On their appointment each trustee will undergo induction and initial training on NAPLIC's work, policies and procedures as well as trustee's rights and responsibilities. Further training and mentoring is undertaken by trustees on a needs basis.

#### **Financial Review**

##### ***Policies on reserves***

The reserves that we have set aside provide financial stability and a means for the maintenance or development of our principal activities. We intend to maintain our reserves at a level of up to £30,000.

This figure is based upon:

- Our annual running costs.
- The cost of running an annual conference.
- Possible spending on projects.

We intend to use reserves for the purposes of:

- To ensure continuity in the event of a variation in income for example from a drop in membership.
- Covering specific liabilities for example a large deficit in conference income.
- To pay for specific future projects.
- Spending on unforeseen emergencies.

The NAPLIC Committee meet up to four times a year and will review the amount in reserve to ensure that it is adequate to fulfil our continuing obligations.

The reserve policy will also be reviewed at every Annual General Meeting.

##### ***Internal Control & Risk Management***

The trustees are responsible for the internal controls, and review them on an annual basis. They also actively review the major risks which the charity faces, and review them on a regular basis.

##### ***Transactions and Financial position***

The Statement of Financial Activities show net incoming resources for the year of £45,193 (prior year: £9,346 ).

The total reserves at the year end of 31 December 2020 stand at £105,730 (prior year: £60,536).

**NAPLIC****The report of the trustees for the year ended 31 December 2020****Independent Examiner**

Mr RB Welch MA FCA  
Chartered Accountant  
P&W Social Accountants  
10 Newent Road  
Northfield  
Birmingham  
B31 2ED

**Bank**

Lloyds TSB  
St Marys Place  
162 Northumberland Street  
Newcastle Upon Tyne  
NE1 7PR

## **NAPLIC**

### **The report of the trustees for the year ended 31 December 2020**

#### **Statement of Directors' and Trustees' Responsibilities**

The Charities Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. 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.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

#### **Method of preparation of accounts**

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime Part 15 Companies Act 2016, in accordance with the Financial Reporting Standard for Smaller entities effective January 2015 and The Statement of Recommended Practice for Accounting and Reporting by Charities (the 2015 SORP).

This report was approved by the board of trustees on 13th July 2021

**D Burgon**  
**Treasurer**

## **Independent Examiner' Report to the Trustees of NAPLIC**

### **Respective Responsibilities of trustees and examiner**

The Charities Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed - subject to any material departures disclosed and explained in the financial statements.

### **Basis of independent examiner's statement**

My examination was carried out in accordance with 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 the trustees concerning any 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 which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met.

Mr RB Welch MA FCA  
Chartered Accountant  
P&W Social Accountants  
10 Newent Road  
Northfield  
Birmingham  
B31 2ED

Date: 13th July 2021

**NAPLIC**  
**Statement of Financial Activities**  
**for the year ended 31 December 2020**

		<b>Unrestricted and Total Funds</b>	<b>Unrestricted and Total Funds</b>
	Note	<b>2020 £</b>	<b>2019 £</b>
<b>Incoming resources</b>			
<i>Income from</i>			
Charitable activities	2	67,872	37,112
Other trading activities		1,700	2,003
<b>Total incoming resources</b>		<b>69,572</b>	<b>39,115</b>
Resources expended on charitable activities	3	24,379	29,769
<b>Total resources expended</b>		<b>24,379</b>	<b>29,769</b>
<b>Net movement in funds</b>		<b>45,193</b>	<b>9,346</b>
<b>Reconciliation of funds</b>			
<i>Total funds brought forward</i>	9	60,536	51,190
<b>Total Funds carried forward</b>	9	<b>105,729</b>	<b>60,536</b>

The net movement in funds referred to above is the net incoming resources as defined in the SORP and is reconciled to the total funds as shown in the Balance Sheet as required by the SORP paragraph 4.60.

**All activities derive from continuing operations**

**NAPLIC  
Balance Sheet  
as at 31 December 2020**

	Note	2020 £	2019 £
<b>Current assets</b>			
Debtors	7	1,125	2,357
Cash at bank and in hand		105,384	65,294
		106,509	67,651
<b>Current liabilities</b>			
Creditors due within one year	8	(780)	(7,115)
		(780)	(7,115)
<b>Net assets</b>		<b><u>105,729</u></b>	<b><u>60,536</u></b>
<b><i>The funds of the charity :</i></b>			
Unrestricted funds	9	80,729	60,536
Restricted funds	9	25,000	
<b>Total charity funds</b>		<b><u>105,729</u></b>	<b><u>60,536</u></b>

This report was approved by the board of trustees on 13th July 2021

**D Burgon  
Treasurer**

## **NAPLIC**

### **Notes to the Accounts**

**For the year ended 31st December 2020**

#### **1 General Information**

NAPLIC is a charity registered and domiciled in England. Its principal activity is to promote and develop professional awareness of the special educational needs of language impaired children. The contact address is 32 Murray Road, Wallsend, NE28 0LY.

#### **2 Accounting Policies**

##### **Basis of accounting policies**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)'.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy,

##### **Reporting currency**

The financial statements are presented in £ Sterling, its functional currency and rounded to the nearest £.

##### **Revenue recognition**

Income is accounted for on a receivable basis. Where income is invoiced or received that relates to subsequent periods, income is treated as deferred income.

##### **Recognition of liabilities**

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 on charitable activities includes the direct costs of providing services and running project, including the annual conference.

##### **Taxation**

The charity is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

##### **Financial instruments**

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

**NAPLIC**  
**Notes to the Accounts**  
**For the year ended 31st December 2020**

<b>3 Income from charitable activities</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Conference Income	28,844	23,246
Subscriptions	10,313	10,668
Raising Awareness of DLD Income	3,531	2,998
Communication Consortium Grant	25,000	-
Other Income	184	200
	<u>67,872</u>	<u>37,112</u>

<b>4 Resources expended on charitable activities</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Conference Costs	17,971	24,463
Support Costs	6,408	5,306
	<u>24,379</u>	<u>29,769</u>

Included in conference costs were £166 (2019: £1,513) paid in expenses to 1 Trustee (2019:11 Trustees). The expenses related to the reimbursement of travel and accommodation costs in connection to planning the conference.

<b>5 Support costs</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Accountancy fees	750	841
Committee costs	422	1,575
Paypal costs	519	437
External meeting costs	1,229	382
Sundries	1,004	1,143
Website development	988	877
Raising Awareness of DLD costs	1,496	51
	<u>6,408</u>	<u>5,306</u>

Included in committee and external meeting costs were £451 (2019: £1,278) paid in expenses to 9 (2019:12) Trustees. The expenses related to reimbursement of travel costs to regular committee meetings.

**6 Trustees**

Trustees receive no remuneration for their services. Where claimed, expenses for travel and subsistence are reimbursed. The amount claimed in the period is disclosed in notes 4 and 5.

<b>7 Debtors</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Conference prepayments	1,125	2,357
	<u>1,125</u>	<u>2,357</u>

**NAPLIC**  
**Notes to the Accounts**  
**For the year ended 31st December 2020**

**8 Creditors due within one year**

Accruals	780	780
Deferred Income	-	6,335
	<u>780</u>	<u>7,115</u>

**9 Particulars of Individual Funds and analysis of assets and liabilities representing funds**

<b>At 31 December 2020</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	£	£	£
Current Assets	81,509	25,000	106,509
Current Liabilities	(780)	-	(780)
	<u>80,729</u>	<u>25,000</u>	<u>105,729</u>

The individual funds included above are :-

	<b>Funds at 2019</b>	<b>Movements in Funds as below</b>	<b>Transfers Between funds</b>	<b>Funds at 2020</b>
	£	£	£	£
Communication Consortium Grant	-	25,000	-	25,000
Unrestricted Fund	<u>60,536</u>	<u>20,193</u>	<u>-</u>	<u>80,729</u>
	<u>60,536</u>	<u>45,193</u>	<u>-</u>	<u>105,729</u>

**Analysis of movements in funds as shown in the table above**

	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Movement in funds</b>
	£	£	£
Communication Consortium Grant	25,000	-	25,000
Unrestricted Fund	<u>44,572</u>	<u>(24,379)</u>	<u>20,193</u>
	<u>69,572</u>	<u>(24,379)</u>	<u>45,193</u>

**Communication Consortium Grants Programme**

This project, funded by the Rayners Special Educational Trust has four streams:

1. Developing online learning about Developmental Language Disorder (DLD) for professionals.
2. Developing information for families on DLD.
3. Creating a list of DLD specialist provision.
4. Creating videos to raise awareness of DLD.