

Registered Charity Number
1032678

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

Report and Unaudited Accounts

31 December 2021



Incorporating P&W Social Accountants

NAPLIC

The report of the trustees for the year ended 31 December 2021

Introduction

The trustees present their annual report and accounts for the year ended 31st December 2021.

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.

The Charity is administered by a committee of Trustees

Derek Burgon
Frances Prattent
Anna Marie Rhodes
Sarah Earl
Trish Hicken
John Parrott (resigned 13th July 2021)
Emma Jordan
Stephen Parsons
Carolyn Gelenter
Cheryl Dyer
Mandy Grist
Victoria Wadsworth
Mary-Jo Speary
Sarah Clarke (appointed 13th July 2021)
Rhi O'Gordon (appointed 13th July 2021)

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 2021 conference "Language: The Bridge Across the Gap" was held online on 8th May. Due to the COVID 19 situation this remained an on-line, live streamed event.

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

Committee meetings, held quarterly, continued 'on-line' due to the COVID 19 situation.

We made progress with the use of the TCT grant on the 4 agreed strands of activity:

- Creating on-line learning on Developmental Language Disorder (DLD) for professionals.
- Creating information on DLD for parents.
- Creating a list of DLD provision in the UK.
- Creating a range of explanatory animations on DLD.'

Future Plans

Our conference for 2022 is entitled 'DLD: thinking of the future.' and will occur on 21st May in Sheffield.

Our newsletters continue to be produced on a termly basis.

Committee meetings are continuing on-line and we hope to re-convene in person at some point in 2022.

NAPLIC

The report of the trustees for the year ended 31 December 2021

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 2021

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 2021

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

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 2016 and The Statement of Recommended Practice for Accounting and Reporting by Charities (the 2019 SORP).

This report was approved by the board of trustees on 21st May 2022

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: 21st May 2022

NAPLIC
Statement of Financial Activities
for the year ended 31 December 2021

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Note			2021 £	2020 £
Incoming resources					
Income from					
Charitable activities	2	34,243	-	34,243	67,872
Other trading activities		850	-	850	1,700
Total incoming resources		35,093	-	35,093	69,572
Resources expended on charitable activities	3	12,854	15,999	28,853	24,379
Total resources expended		12,854	15,999	28,853	24,379
Net movement in funds		22,239	(15,999)	6,240	45,193
Reconciliation of funds					
Funds brought forward	9	80,729	25,000	105,729	60,536
Funds carried forward	9	102,968	9,001	111,969	105,729

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 2021**

	Note	2021 £	2020 £
Current assets			
Debtors	7	780	2,357
Cash at bank and in hand		111,989	65,294
		112,769	67,651
Current liabilities			
Creditors due within one year	8	(800)	(7,115)
		(800)	(7,115)
Net assets		<u>111,969</u>	<u>60,536</u>
<i>The funds of the charity :</i>			
Unrestricted funds	9	102,968	80,729
Restricted funds	9	9,001	25,000
Total charity funds		<u>111,969</u>	<u>105,729</u>

This report was approved by the board of trustees on 21st May 2022

**D Burgon
Treasurer**

NAPLIC
Notes to the Accounts
For the year ended 31st December 2021

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 revised 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.

Debtors and Prepayments

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any discounts.

Creditors

Creditors are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle can be measured reliably.

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 2021

3 Income from charitable activities	2021	2020
	£	£
Conference Income	16,495	28,844
Subscriptions	13,913	10,313
Raising Awareness of DLD Income	3,662	3,531
Communication Consortium Grant	-	25,000
Other Income	173	184
	<u>34,243</u>	<u>67,872</u>

4 Resources expended on charitable activities	2021	2020
	£	£
Conference Costs	6,999	17,971
Support Costs	5,855	6,408
TCT Costs	15,999	-
	<u>28,853</u>	<u>24,379</u>

No expenses were claimed by Trustees during 2021. Included in conference costs for 2020 were expenses paid of £166 to 1 Trustee. The expenses related to the reimbursement of travel and accommodation costs in connection to planning the conference.

5 Support costs	2021	2020
	£	£
Accountancy fees	784	750
Committee costs	-	422
Paypal costs	442	519
External meeting costs	575	1,229
Sundries	-	1,004
Website development	1,083	988
Raising Awareness of DLD costs	2,971	1,496
	<u>5,855</u>	<u>6,408</u>

No expenses were claimed by Trustees in 2021. Included in committee and external meeting costs in 2020 were £451 paid in expenses to 9 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.

7 Debtors	2021	2020
	£	£
Conference debtors	780	-
Conference prepayments	-	1,125
	<u>780</u>	<u>1,125</u>

NAPLIC
Notes to the Accounts
For the year ended 31st December 2021

8 Creditors due within one year

Accruals	800	780
	<u>800</u>	<u>780</u>

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

At 31 December 2021	Unrestricted funds	Restricted funds	Total Funds
	£	£	£
Current Assets	103,768	9,001	112,769
Current Liabilities	(800)	-	(800)
	<u>102,968</u>	<u>9,001</u>	<u>111,969</u>

The individual funds included above are :-

	Funds at 2020	Movements in Funds as below	Transfers Between funds	Funds at 2021
	£	£	£	£
Communication Consortium Grant	-	(15,999)	-	(15,999)
Unrestricted Fund	105,729	22,239	-	127,968
	<u>105,729</u>	<u>6,240</u>	<u>-</u>	<u>111,969</u>

Analysis of movements in funds as shown in the table above

	Incoming Resources	Outgoing Resources	Movement in funds
	£	£	£
Communication Consortium Grant	-	(15,999)	(15,999)
Unrestricted Fund	35,093	(12,854)	22,239
	<u>35,093</u>	<u>(28,853)</u>	<u>6,240</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.

NAPLIC
Notes to the Accounts
For the year ended 31st December 2021

9 Particulars of Individual Funds and analysis of assets and liabilities representing funds
(continued)

Comparative Year
At 31 December 2020

	Unrestricted funds	Restricted funds	Total Funds
	£	£	£
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 :-

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

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

10 Controlling Party

The Charity is under the control of the Trustees.