

## **NAPLIC**

### **The report of the trustees for the year ended 31 December 2023**

#### **Introduction**

The trustees present their annual report and accounts for the year ended 31st December 2023

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

The National Association of Professionals Concerned with Language Impaired Children (NAPLIC) was established under a constitution adopted 6th November 1993 and was registered with the Charity Commission registration number 1032678.

The Charity is administered by a committee of Trustees

Derek Burgon  
Frances Prattent  
Sarah Earl  
Trish Hicken  
Emma Jordan  
Stephen Parsons  
Carolyn Gelenter  
Cheryl Dyer  
Mandy Grist  
Victoria Wadsworth  
Mary-Jo Speary  
Sarah Clarke  
Rhi O'Gordon (resigned)

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

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

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

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

The 2023 NAPLIC Conference "Developmental Language Disorder from every angle" took place in London. The conference gave professionals, families and people with Developmental Language Disorder the opportunity to meet one another. It was a real highlight, and one that left delegates feeling extra-energised.

Through out the year we have also been:

- Supported The Communication Intervention Team developing a DLD Toolkit for practitioners
- Joined a collaboration to launch a new vision for people with DLD. The vision aims to provide support for people with DLD and was developed through a series of workshops with adults and young people with DLD

#### **Future Plans**

Our newsletters continue to be produced on a termly basis.

The 2024 conference will be called "Developmental Language Disorder (DLD): the latest research" and will take place on 27th April at The Studio in Birmingham.

## **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 constitution, 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, new trustees receive an induction and initial training on NAPLIC's work, policies and procedures as well as trustee's rights and responsibilities. Ongoing support 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 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 against 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 identify the 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 £42,582. The total reserves at the year end of 31 December 2023 stand at £121,424 (prior year: £121,424). Restricted reserves at the year end stand at £2,674 (prior year: £7,801).

## **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

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

The Charities Act require the Board of Trustees to prepare financial statements for each financial year giving a fair view of the state of affairs of the charity as at the end of the financial year and of the success 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 it is consistent 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 in the small companies regime Part 15 Companies Act 2006, in accordance with the Financial Reporting Standard for Small and Medium-sized Entities (FRS 102) effective January 2016 and The Statement of Recommended Practice for Accounting and Reporting (SORP).

This report was approved by the board of trustees on 27th April 2024

**D Burgon**  
**Treasurer**

123.

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They also actively review the major

(prior year: £37.253 ).  
£3,643).

financial year which give a true and  
fair view of the surplus or deficit of the charity. In

addition,  
the accounts are

prepared in  
accordance with

the provisions of the independent examiner in  
the report, there are no

any other matters subject to the small  
entity reporting Standard for Smaller entities  
Reporting by Charities (the 2019

Registered Charity Number  
1032678

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

Report and Unaudited Accounts

31 December 2023



Incorporating P&W Social Accountants

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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 27th April 2024

**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: 27th April 2024

**NAPLIC**  
**Statement of Financial Activities**  
**for the year ended 31 December 2023**

		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Total Funds</b>
	Note	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
				£	£
<b>Incoming resources</b>					
<b>Income from</b>					
Charitable activities	2	40,727	-	40,727	35,653
Other trading activities		1,855	-	1,855	1,600
<b>Total incoming resources</b>		<b>42,582</b>	<b>-</b>	<b>42,582</b>	<b>37,253</b>
Resources expended on charitable activities	3	39,674	5,127	44,801	25,579
<b>Total resources expended</b>		<b>39,674</b>	<b>5,127</b>	<b>44,801</b>	<b>25,579</b>
<b>Net movement in funds</b>		<b>2,908</b>	<b>(5,127)</b>	<b>(2,219)</b>	<b>11,674</b>
<b>Reconciliation of funds</b>					
<b>Funds brought forward</b>	9	115,842	7,801	123,643	111,969
<b>Funds carried forward</b>	9	<b>118,750</b>	<b>2,674</b>	<b>121,424</b>	<b>123,643</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 2023**

	Note		<b>2023</b>	<b>2022</b>
			<b>£</b>	<b>£</b>
<b>Current assets</b>				
Debtors	7	-	545	
Cash at bank and in hand		122,324	123,962	124,507
			122,324	
<b>Current liabilities</b>				
Creditors due within one year	8	(900)	(864)	(864)
			(900)	(864)
<b>Net assets</b>			<b><u>121,424</u></b>	<b><u>123,643</u></b>
<b><i>The funds of the charity :</i></b>				
Unrestricted funds	9	118,750	115,842	
Restricted funds	9	2,674	7,801	
<b>Total charity funds</b>			<b><u>121,424</u></b>	<b><u>123,643</u></b>

This report was approved by the board of trustees on 27th April 2024

**D Burgon**  
**Treasurer**

## **NAPLIC**

### **Notes to the Accounts**

**For the year ended 31st December 2023**

#### **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 2023**

<b>3 Income from charitable activities</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Conference Income	24,297	14,596
Subscriptions	11,443	13,003
Raising Awareness of DLD Income	4,520	7,457
Other Income	-	400
Interest Received	467	197
	<u>40,727</u>	<u>35,653</u>

<b>4 Resources expended on charitable activities</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Conference Costs	27,920	11,566
Support Costs	11,754	12,813
TCT Costs	5,127	1,200
	<u>44,801</u>	<u>25,579</u>

Trustees are able to reclaim travel and accommodation expenses relating to attending the conference. During the year £649 was reimbursed (2022: £752).

<b>5 Support costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accountancy fees	900	864
Committee costs	1,220	92
Paypal costs	322	327
External meeting costs	271	750
Room Hire	352	-
Events and Training	3,096	4,438
Sundry	1,388	642
Website development	1,455	1,706
Raising Awareness of DLD costs	2,750	3,994
	<u>11,754</u>	<u>12,813</u>

Trustees are able to reclaim travel and accommodation expenses relating to attending internal and external meetings. During the year £803 was reimbursed (2022: £92)

**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>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Conference debtors	-	<b>545</b>
	<u>-</u>	<u>545</u>

**NAPLIC**  
**Notes to the Accounts**  
**For the year ended 31st December 2023**

<b>8 Creditors due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals	900	864
	<u>900</u>	<u>864</u>

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

<b>At 31 December 2023</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Current Assets	122,324		122,324
Current Liabilities	(900)	-	(900)
	<u>121,424</u>	<u>-</u>	<u>121,424</u>

The individual funds included above are :-

	<b>Funds at 2022</b>	<b>Movements in Funds as below</b>	<b>Transfers Between funds</b>	<b>Funds at 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Communication Consortium Grant	7,801	(5,127)	-	2,674
Unrestricted Fund	115,842	2,908	-	118,750
	<u>123,643</u>	<u>(2,219)</u>	<u>-</u>	<u>121,424</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>
	<b>£</b>	<b>£</b>	<b>£</b>
Communication Consortium Grant	-	(5,127)	(5,127)
Unrestricted Fund	42,582	(39,674)	2,908
	<u>42,582</u>	<u>(44,801)</u>	<u>(2,219)</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 2023**

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

**Comparative Year**  
**At 31 December 2022**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	£	£	£
Current Assets	116,706	7,801	124,507
Current Liabilities	(864)	-	(864)
	<u>115,842</u>	<u>7,801</u>	<u>123,643</u>

The individual funds included above are :-

	<b>Funds at 2021</b>	<b>Movements in Funds as below</b>	<b>Transfers Between funds</b>	<b>Funds at 2022</b>
	£	£	£	£
Communication Consortium Grant	9,001	(1,200)	-	7,801
Unrestricted Fund	102,968	12,874	-	115,842
	<u>111,969</u>	<u>11,674</u>	<u>-</u>	<u>123,643</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	-	(1,200)	(1,200)
Unrestricted Fund	37,253	(24,379)	12,874
	<u>37,253</u>	<u>(25,579)</u>	<u>11,674</u>

**10 Controlling Party**

The Charity is under the control of the Trustees.

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The Statement of Financial Activities show net incoming resources for the year of £42,582 (prior year: £37,253 ).

The total reserves at the year end of 31 December 2023 stand at £121,424 (prior year: £123,643).

Restricted reserves at the year end stand at £2,674 (prior year: £7,801).

**NAPLIC**

**The report of the trustees for the year ended 31 December 2023**

**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 2023**

#### **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 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 27th April 2024

**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: 27th April 2024

**NAPLIC**  
**Statement of Financial Activities**  
**for the year ended 31 December 2023**

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Note	2023	2023	2023 £	2022 £
<b>Incoming resources</b>					
<b>Income from</b>					
Charitable activities	2	40,727	-	40,727	35,653
Other trading activities		1,855	-	1,855	1,600
<b>Total incoming resources</b>		<b>42,582</b>	<b>-</b>	<b>42,582</b>	<b>37,253</b>
Resources expended on charitable activities	3	39,674	5,127	44,801	25,579
<b>Total resources expended</b>		<b>39,674</b>	<b>5,127</b>	<b>44,801</b>	<b>25,579</b>
<b>Net movement in funds</b>		<b>2,908</b>	<b>(5,127)</b>	<b>(2,219)</b>	<b>11,674</b>
<b>Reconciliation of funds</b>					
<b>Funds brought forward</b>	9	115,842	7,801	123,643	111,969
<b>Funds carried forward</b>	9	<b>118,750</b>	<b>2,674</b>	<b>121,424</b>	<b>123,643</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 2023**

	Note		<b>2023</b> £	<b>2022</b> £
<b>Current assets</b>				
Debtors	7	-	545	
Cash at bank and in hand		122,324	123,962	124,507
			122,324	
<b>Current liabilities</b>				
Creditors due within one year	8	(900)	(864)	(864)
			(900)	(864)
<b>Net assets</b>			<u><b>121,424</b></u>	<u><b>123,643</b></u>
<i>The funds of the charity :</i>				
Unrestricted funds	9	118,750	115,842	
Restricted funds	9	2,674	7,801	
<b>Total charity funds</b>			<u><b>121,424</b></u>	<u><b>123,643</b></u>

This report was approved by the board of trustees on 27th April 2024

**D Burgon  
Treasurer**

## **NAPLIC**

### **Notes to the Accounts**

**For the year ended 31st December 2023**

#### **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 2023**

<b>3 Income from charitable activities</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Conference Income	24,297	14,596
Subscriptions	11,443	13,003
Raising Awareness of DLD Income	4,520	7,457
Other Income	-	400
Interest Received	467	197
	<u>40,727</u>	<u>35,653</u>

<b>4 Resources expended on charitable activities</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Conference Costs	27,920	11,566
Support Costs	11,754	12,813
TCT Costs	5,127	1,200
	<u>44,801</u>	<u>25,579</u>

Trustees are able to reclaim travel and accommodation expenses relating to attending the conference. During the year £649 was reimbursed (2022: £752).

<b>5 Support costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accountancy fees	900	864
Committee costs	1,220	92
Paypal costs	322	327
External meeting costs	271	750
Room Hire	352	-
Events and Training	3,096	4,438
Sundry	1,388	642
Website development	1,455	1,706
Raising Awareness of DLD costs	2,750	3,994
	<u>11,754</u>	<u>12,813</u>

Trustees are able to reclaim travel and accommodation expenses relating to attending internal and external meetings. During the year £803 was reimbursed (2022: £92)

**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>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Conference debtors	-	<b>545</b>
	<u>-</u>	<u>545</u>

**NAPLIC**  
**Notes to the Accounts**  
**For the year ended 31st December 2023**

<b>8 Creditors due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals	900	864
	<u>900</u>	<u>864</u>

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

<b>At 31 December 2023</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Current Assets	122,324		122,324
Current Liabilities	(900)	-	(900)
	<u>121,424</u>	<u>-</u>	<u>121,424</u>

The individual funds included above are :-

	<b>Funds at 2022</b>	<b>Movements in Funds as below</b>	<b>Transfers Between funds</b>	<b>Funds at 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Communication Consortium Grant	7,801	(5,127)	-	2,674
Unrestricted Fund	115,842	2,908	-	118,750
	<u>123,643</u>	<u>(2,219)</u>	<u>-</u>	<u>121,424</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>
	<b>£</b>	<b>£</b>	<b>£</b>
Communication Consortium Grant	-	(5,127)	(5,127)
Unrestricted Fund	42,582	(39,674)	2,908
	<u>42,582</u>	<u>(44,801)</u>	<u>(2,219)</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 2023**

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

**Comparative Year**  
**At 31 December 2022**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	£	£	£
Current Assets	116,706	7,801	124,507
Current Liabilities	(864)	-	(864)
	<u>115,842</u>	<u>7,801</u>	<u>123,643</u>

The individual funds included above are :-

	<b>Funds at 2021</b>	<b>Movements in Funds as below</b>	<b>Transfers Between funds</b>	<b>Funds at 2022</b>
	£	£	£	£
Communication Consortium Grant	9,001	(1,200)	-	7,801
Unrestricted Fund	102,968	12,874	-	115,842
	<u>111,969</u>	<u>11,674</u>	<u>-</u>	<u>123,643</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	-	(1,200)	(1,200)
Unrestricted Fund	37,253	(24,379)	12,874
	<u>37,253</u>	<u>(25,579)</u>	<u>11,674</u>

**10 Controlling Party**

The Charity is under the control of the Trustees.