

Registered Charity Number
1032678

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

Report and Unaudited Accounts

31 December 2024



Incorporating P&W Social Accountants

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: 29th March 2025

NAPLIC

The report of the trustees for the year ended 31 December 2024

Introduction

The trustees present their annual report and accounts for the year ended 31st December 2024.

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
Sarah Earl
Trish Hicken (resigned 27/04/24)
Emma Jordan (resigned 27/04/24)
Stephen Parsons
Carolyn Gelenter
Cheryl Dyer
Mandy Grist (resigned 27/04/24)
Victoria Wadsworth
Mary-Jo Speary
Sarah Clarke (resigned 27/04/24)
Kara Gourlay (appointed 27/04/24)
Lesley Cherriman (appointed 27/04/24)

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

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

The 2024 NAPLIC Conference "Developmental Language Disorder (DLD): the latest research and practice" took place in Birmingham in April. Once again, the NAPLIC conference showed the power of getting people in a room together and sharing views, stories and information.

Through out the year we have also:

- Launched the DLD vision for the UK. This was developed in partnership with people with DLD and families. I think this is a world first and it will help to drive developments further.
- Continued to develop our NAPLIC CPD opportunities too with specialist teacher, DLD diagnostics and SLCN provision networks.

NAPLIC

The report of the trustees for the year ended 31 December 2024

Future Plans

Our newsletters continue to be produced on a termly basis.

The 2025 conference will be called "Developmental Language Disorder DLD: Research, Practice and Lived Experience " and will take place on 29th March 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 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.

NAPLIC

The report of the trustees for the year ended 31 December 2024

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 and note that the level of reserves currently exceeds our stated policy.

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 £40,614 (prior year: £42,582).

The total reserves at the year end of 31 December 2024 stand at £129,218 (prior year: £121,424).

Restricted reserves at the year end stand at £1,924 (prior year: £2,674).

NAPLIC**The report of the trustees for the year ended 31 December 2024****Independent Examiner**

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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 2024

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 29th March 2025

D Burgon
Treasurer

NAPLIC
Statement of Financial Activities
for the year ended 31 December 2024

		Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds
	Note	2024	2024	2024 £	2023
Incoming resources					
Income from					
Charitable activities	2	38,714	-	38,714	40,727
Other trading activities		1,900	-	1,900	1,855
Total incoming resources		40,614	-	40,614	42,582
Resources expended on charitable activities	3	32,070	750	32,820	39,674
Total resources expended		32,070	750	32,820	39,674
Net movement in funds		8,544	(750)	7,794	2,908
Reconciliation of funds					
Funds brought forward	9	118,750	2,674	121,424	115,842
Funds carried forward	9	127,294	1,924	129,218	118,750

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 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand		130,163	122,324
		<u>130,163</u>	<u>122,324</u>
Current liabilities			
Creditors due within one year	7	(945)	(900)
		<u>(945)</u>	<u>(900)</u>
Net assets		<u>129,218</u>	<u>121,424</u>
<i>The funds of the charity :</i>			
Unrestricted funds	8	127,294	118,750
Restricted funds	8	1,924	2,674
Total charity funds		<u>129,218</u>	<u>121,424</u>

This report was approved by the board of trustees on 29th March 2025

D Burgon
Treasurer

NAPLIC

Notes to the Accounts

For the year ended 31st December 2024

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 2024

3 Income from charitable activities	2024	2023
	£	£
Conference Income	20,579	24,297
Subscriptions	11,243	11,443
Raising Awareness of DLD Income	5,739	4,520
Donations	490	-
Interest Received	663	467
	<u>38,714</u>	<u>40,727</u>

4 Resources expended on charitable activities	2024	2023
	£	£
Conference Costs	22,878	27,920
Support Costs	9,192	11,754
TCT Costs	750	5,127
	<u>32,820</u>	<u>44,801</u>

Trustees are able to reclaim travel and accommodation expenses relating to attending the conference. During the year £997 was reimbursed to 9 Trustees (2023: £649).

5 Support costs	2024	2023
	£	£
Accountancy fees	945	900
Promotional materials	1,180	-
Committee costs	1,930	1,220
Paypal costs	253	322
External meeting costs	644	271
Room Hire	65	352
Events and Training	40	3,096
Sundry	885	1,388
Website and IT costs	2,267	1,455
Raising Awareness of DLD costs	983	2,750
	<u>9,192</u>	<u>11,754</u>

Trustees are able to reclaim travel and accommodation expenses relating to attending internal and external meetings. During the year £1,108 was reimbursed to 5 Trustees (2023: £803)

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 Creditors due within one year	2024	2023
	£	£
Accruals	945	900
	<u>945</u>	<u>900</u>

NAPLIC**Notes to the Accounts**

For the year ended 31st December 2024

8 Particulars of Individual Funds and analysis of assets and liabilities representing funds**At 31 December 2023**

	Unrestricted funds	Restricted funds	Total Funds
	£	£	£
Current Assets	128,239	1,924	130,163
Current Liabilities	(945)	-	(945)
	<u>127,294</u>	<u>1,924</u>	<u>129,218</u>

The individual funds included above are :-

	Funds at 2023	Movements in Funds as below	Transfers Between funds	Funds at 2024
	£	£	£	£
Communication Consortium Grant	2,674	(750)	-	1,924
Unrestricted Fund	118,750	940	-	119,690
	<u>121,424</u>	<u>190</u>	<u>-</u>	<u>121,614</u>

Analysis of movements in funds as shown in the table above

	Incoming Resources	Outgoing Resources	Movement in funds
	£	£	£
Communication Consortium Grant	-	(750)	(750)
Unrestricted Fund	40,614	(39,674)	940
	<u>40,614</u>	<u>(40,424)</u>	<u>190</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 2024

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

Comparative Year
At 31 December 2023

	Unrestricted funds	Restricted funds	Total Funds
	£	£	£
Current Assets	119,650	2,674	122,324
Current Liabilities	(900)	-	(900)
	<u>118,750</u>	<u>2,674</u>	<u>121,424</u>

The individual funds included above are :-

	Funds at 2022	Movements in Funds as below	Transfers Between funds	Funds at 2023
	£	£	£	£
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

	Incoming Resources	Outgoing Resources	Movement in funds
	£	£	£
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>

9 Controlling Party

The Charity is under the control of the Trustees.