**Registered company number: 02922636 (England and Wales)**
**Registered Charity number: 1039788**

# Annual Report and Financial Statements

## for the year ended 31st December 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of 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).

**SIGNALONG**
**1 Old Winery Business Park**
**Cawston Norwich Norfolk NR10 4FE**

***www.signalong.org.uk***

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## Mission Statement of

## SIGNALONG The Communication Charity

***Signalong is committed to empowering children and adults with impaired communication to understand and express their needs, choices and desires by providing vocabulary for life and learning***

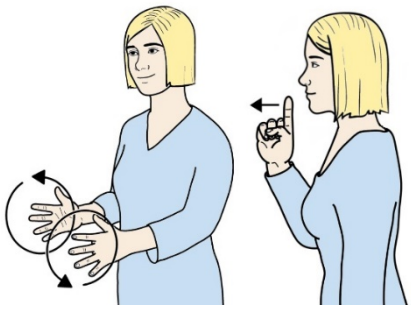
### Aims

- Greater fulfilment of potential
- Greater independence
- Reduction in disturbed and challenging behaviour
- Improvement in self-esteem
- Improved relationships

### Signalong strives to achieve this

- by developing and promoting augmentative communication (manual signs, symbols, picture resources)
- by researching and publishing sign vocabulary
- by developing appropriate language resources for children with special needs
- by providing resources to assist literacy and education
- by teaching communication techniques to anyone living or working with people with impaired communication
- by working with other organisations and individuals in this field
- by freely offering advice to parents and professionals

## Introduction



Signalong is a sign-supported communication system designed for children and adults who have speech and language difficulties. Most users have learning disabilities or autism spectrum disorders, but the system is available to anyone who needs signing, including those with physical disabilities or hearing impairment. Increasingly, Signalong is being used with children who are deaf and also have a learning disability because BSL is too complex. Signalong continues to be used with learners who have English as an additional language.

It is based on a consistent method of analysing and presenting signs, mostly drawn from British Sign Language, which enables users to select vocabulary relevant to their own situations. This avoids the need to constantly update sign vocabulary by attending further classes where many of the signs taught will be redundant and quickly forgotten through lack of use. By focusing on skills and providing a large library of 9,000 signs, Signalong is cost- effective and represents good value for money. In addition, the Signalong methodology of handshape, orientation, placement and movement enables you to translate idiosyncratic signs in a consistent manner.

Abbey Court School

Signalong was first published in 1992 at a Kent school for children with severe learning difficulties and its founders were two teachers and a speech and language therapist. Due to its success, Signalong became a registered charitable company limited by guarantee in 1994.

The sign vocabulary is supported by picture and symbol resources, and the charity actively co-operates with expert organisations and individuals in the field of education, IT and child protection to increase the range of resources available. Its publishing activities are supported by a growing national network of registered Tutors and a free sign research and advice service for users.

Signalong provides a range of training courses including Workshops, Introductory, Foundation, Foundation Extension, Signalong Training Assistant and Tutor Training for those who wish to train others. In addition, Signalong produce resources to assist those with communication difficulties and English as an additional language.

## A Life Dedicated to Helping Others

On April 11th 2020 Gill Kennard, co-founder and driving force of Signalong died. Her health had steadily deteriorated following treatment for breast cancer in 2011 and in the end her 5th bout of pneumonia was too much for her body to bear.

Gill was born in 1946 in London, the second of 4 children. As a teenager she was deeply interested in dance, and qualified as a ballet tutor at entry level. She wanted to become a primary teacher and in 1964 she went to the new Christ Church College in Canterbury, one of only the second student cohort. At college she developed an interest in early language development, which was to stand her in good stead in her later career.

Gill at the launch of "Taking A Stand" in 2009. Sitting next to her is Jonathan Shaw MP, then Minister for Disabled People

She began her teaching career at Parkwood Primary School in Rainham, Kent, in 1967 and remained in touch with one of her former pupils right up until her death. She later moved on to teach at Byron Road Infants, and accepted a secondment to an autistic assessment unit. While there she taught herself basic Makaton (there were no courses locally at the time) and found a niche in special education. The post was, however, temporary and it was not until 1982 that she was able to begin teaching at Fulmar Road SLD school in Strood. There she developed a good working relationship with Thelma Grove, the Speech Therapy Manager for Medway, and when the school moved to a new site, with a new name and new headteacher this led to a language unit being created with Gill as teacher in charge.

Both Gill and Thelma had trained as Makaton Coordinators but became frustrated at the lack of sign vocabulary and the restrictions placed on the use and teaching of Makaton. This clashed with Gill's deeply held advocacy of helping the students to reach their full potential and following a fraught meeting of Kent Makaton Coordinators in 1990 Gill and Thelma decided to develop their own sign vocabulary based on more modern approaches to language development and the needs and interests of their students.

Using the Derbyshire Language Scheme and the Living Language Programme as a base line they formulated an initial wordlist and with the assistance of the local Deaf Children's Unit researched BSL signs, some of which had to be adapted for the particular abilities of their students. Taking the Beverley Communication Link as a starting point, they devised a consistent method of describing the actions, and were able to recruit Linda Hall, another teacher at the school, to produce line drawings to illustrate the signs.

With their experience of the restrictive approach of Makaton their intention was always that whoever needed the signs should have access to them, even when formal training was not available. The first manual was ready in April 1992, and with the school closed for the general election, Gill spent the day photocopying, collating and binding the first 50 copies. The team had intended the system for use just with their students, their families and feeder establishments, but word quickly spread and in July 1992 the Director of Hi-Kent, the local hearing impairment association, placed an order for 200 copies. A mailing to special schools and speech therapy departments produced a response which showed that the Signalong approach of enablement was long overdue.

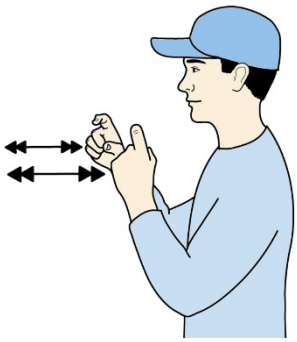
After the launch of Phase 1 of the Basic Vocabulary Signalong went on to become the largest published vocabulary of illustrated signs in Europe, covering needs from early years up, through independent living and work to coping with bereavement. Almost all of the signs were researched and described by Gill, and she and the team collaborated with others in the field to advance the interests of children and adults with language and communication needs. Gill wrote the training courses which have empowered professionals, carers and families throughout Britain and beyond, and there are versions in French, German, Romanian and most recently Indonesian, where Signalong was officially adopted in 2014.

Gill could have retired in 2006 but stayed on at the helm until 2012. Even then, when the charity was threatened with closure in the following year she helped to rally support for a rescue package which ensured that the charity would continue, working without payment for a further year to ease the path for a new generation.

She was the driving force behind Signalong for more than 20 years, and many thousands of children and adults with learning disabilities and autism have better lives thanks to the work of this remarkable woman – not many can claim to leave such a legacy.

## Objectives and Activities

The principal activity of the charity has always been the engagement in the relief of suffering and the advancement of the education and communication skills of people with learning difficulties and speech, language and communication needs. Signalong is committed to empowering children and adults with impaired communication to understand and express their needs, choices and desires by providing vocabulary for life and learning.



Signalong activities include developing and promoting augmentative communication (manual signs, symbols, picture resources), researching and publishing sign vocabulary, developing appropriate language resources for children with special needs, providing resources to assist literacy and education, teaching communication techniques to anyone living or working with people with impaired communication working with other organisations and individuals in this field and freely offering advice to parents and professionals.

The charity's policies for achieving these objectives are as set out in the mission statement on page 3. The charity is controlled by its governing document, the memorandum and articles of association and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## Development

Following consultation with our network of Tutors, we increased the cost of annual re-registration to include unlimited access to the Sign Library from January. In addition, it is no longer compulsory that Tutors deliver Foundation courses but are actively delivering training. All regional conferences going forward will incorporate skills activities to ensure quality control.

We started 2020 full of hope and excitement at launching new products and services when Covid-19 happened. Like many, we thought the virus would be short lived but made immediate plans to protect the charity and its' future. Good communication became even more important with all the uncertainty surrounding Covid-19 and the impact of change to those who struggle to communicate their feelings, choices and needs.

We significantly increased our free resources by developing a Covid-19 poster, feelings activities and adding more videos on our YouTube channel.

Our Tutors found using Signalong and the need to continue to offer training throughout 2020 essential. Like ourselves, Tutors who had not previously delivered training online learned new skills.

***"I used Signalong throughout lockdown. I found it a useful way to keep our school community communicating.***
***When I was at Regency School, I was the assistant headteacher in charge of communication I used Signalong each week through our Twitter and website to teach key signs / signs associated with COVID-19 for example, masks etc and to raise awareness of Themed weeks / National Days.***
***I also enrolled regency school with the afasic music/communication day last year - and for the weeks leading up to the event I taught the Signalong signs for 'sunshine in my heart'***
***I have delivered staff training, as well as introductory course via zoom.***
***And of course, myself and 3JC joined in with your wonderful Christmas play.***
***Signalong has been an invaluable tool uniting our community. Thank you so much"***

***Merie Eglesfield***

***"When Covid hit the course was just about to start so I moved the class online using Zoom, which wasn't good but students did miss out on learning. Then we moved back to face to face training following government rules".***

***June Battye***

***"I have loved the different ways I've adapted with Signalong over the pandemic…***

***It started with some short videos on key signs to send out to parents who could use a little help - nothing too overwhelming - as they got used to home schooling… I then ran a 2 hour Zoom workshop for a charity covering all of Scotland - my first attempt at online training! And it worked fine!***
***I then made some videos to support some 1hour workshops for preschool children's families - that felt really useful. For my church I ran a Zoom workshop on "Signs for Worship" so that - as we were not allowed to sing - people could use a different way to praise (and made a video to support this) I ran a full foundation course online - that too went fine and I learnt lots through it***

***I've almost been MORE active - and definitely more creative - since face to face became impossible to do. But I'll be glad when we return to face to face!"***

***Annie Welsh***

***"I've continued to run foundation courses (online on Zoom) - now on the third***

***Using and teaching signs at "Bubble Club" online workshops - people with Learning Difficulties who put on inclusive club nights - it's given them a lot of time to build up their signing skills over the year - so should be well placed to use them when we get back to having live in-person club nights."***

***Neil Thompson***

***"Just one to one free Zoom sessions for parents and spent time planning for online sessions for parents, family and friends who want to learn to sign. All paid face to face session cancelled mid-course due to covid. Considering online training after more problem-solving Zoom for training."***

***Maxine Waith***

***Able to train school staff while working from home (school closure) staff usually wouldn't have been able to get time out of class to attend a full foundation course. Using Signalong with pupils & parents in online live lessons. Would still be running zoom training if i wasn't on maternity leave. Hope to start it up again when I'm back at work.***

***Emma Gray***

***Over lockdown Sharon Yeoman and myself have: delivered workshops over Microsoft teams, videod ourselves singing and signing the Spanish song "Good Day" for our workplace Conference, made a " Good Friends" video, singing and signing virtually with people we support who are learning Signalong, for Scottish Learning Disability week.***

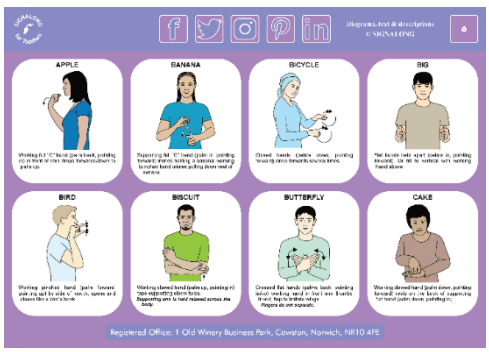
***Elizabeth Taylor***

Throughout the uncertainty caused by Covd-19, we used our time wisely by adding videos to the Sign Library and updating and improving illustrations in our range of manuals. Phase 1 was also revised with vocabulary no longer appropriate, being removed and entered into the basic vocabulary series either Phase 2, 3 or 4.

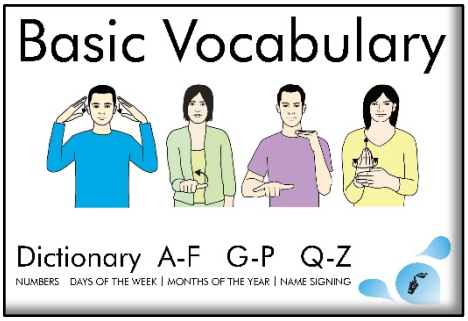
Whilst all babies are different and as such develop at their own pace, you can begin to sign with your baby from birth as part of natural communication but they may not start to sign back until they are at least 6 months old. At 9 months your baby is exploring the world around them using appropriate actions such as cuddling a soft toy or banging on a drum.

Babies understand a lot of what you say and may start to cooperate by holding their arms out to be picked up or when you put an item of clothing on them. Although no precise sounds are made, babbling and vocalising are regularly occurring and your baby will use these to demand attention. At this stage babies cannot talk but are beginning to know what they want and that's when you will see them starting to try replicating your signing.

This programme can continue to grow should you later discover that your child has a speech, language and communication need and you already have a head start on an augmented alternative.




Signalong for Babies was launched in March but due to Covid restrictions on face to face training, it will be relaunched in 2021 together with Signalong for Toddlers.

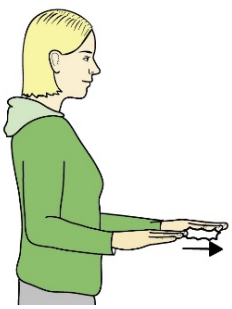



The revised 2020 edition of the dictionary reflects changes made in Phase 1- 4. We have been printing these in house at a reduced fee until we place an order with our printers in 2021.

Additional resources were added to Freebie Friday to support home schooling during lockdown and remained accessible throughout the year.

The Signalong Tutor Group on Facebook has been invaluable for Tutors to support each other in their training and experiences during Covid restrictions and now has over 210 members compared to 140 in 2019.

## Training

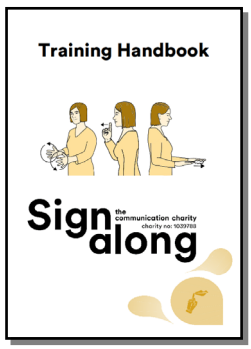


Training courses have taken place in the function room of a local coaching inn where we have the use of a spacious training room and accommodation for trainees. However, several face to face Tutor Training courses were cancelled due to the venue being unable to open. We were still able to deliver hosted courses, at a social distance, in Kettering, Oldham, Dorset and Scotland.

Later in the year, due to the continuing restrictions in place, we started to offer the Tutor Training course online. The success of these courses and demand, has led to online courses being advertised as an option from 2021. We ended 2020 by delivering 7 Tutor Training courses and welcomed an additional 44 Tutors. The total number of registered Tutors stands at 369.

Many of our Tutors were unable to deliver training courses due to the vulnerability of those they support. Training was down 60 with 123 Foundation courses, 28 Introductory and 150 Workshops training 1582 participants.

For trainees who were unable to purchase the manual used in online training courses or to assist those who were accessing our free online resources, we made the Training Handbook freely available on our website.




On arrival in Oldham for our Regional Conference in March, the first lockdown was announced. With the uncertainty continuing, we decided to put the conferences online for the remainder of the year.

## Charitable Fund

Signalong operate a charitable fund and 2.5% of our annual income was given by donating goods and services to those who require assistance with training fees and resources. If you or anyone you know would benefit from a charitable donation, please do not hesitate to contact us.

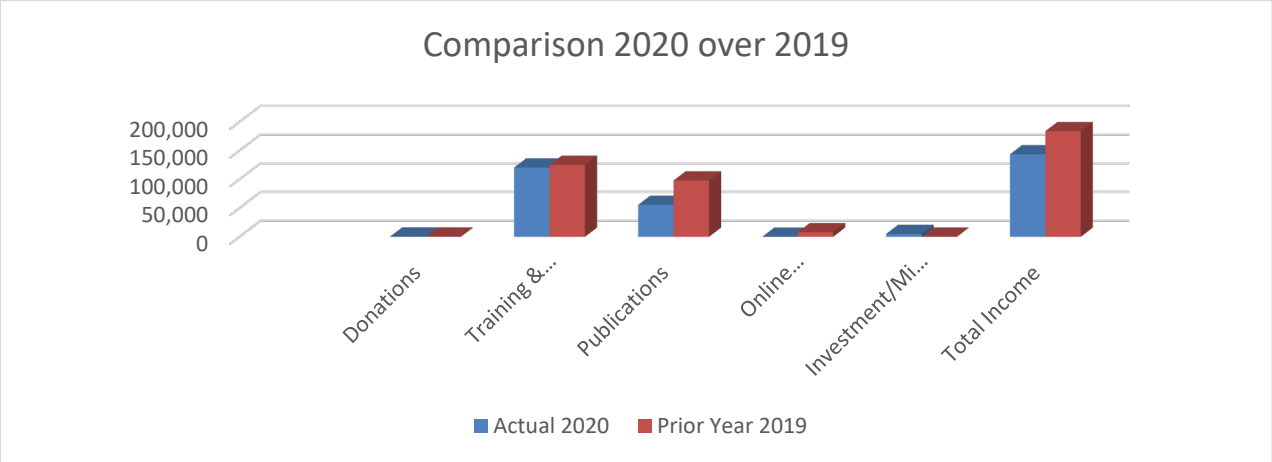
This year, the Signalong Scholarship was given in recognition to the work of the NHS during the pandemic. 9 Speech & Language Therapists and Assistants participated in Tutor Training at a significantly reduced fee.

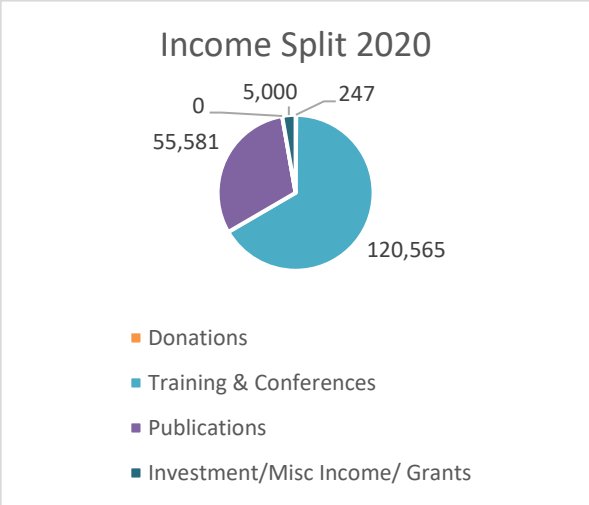
## Financial

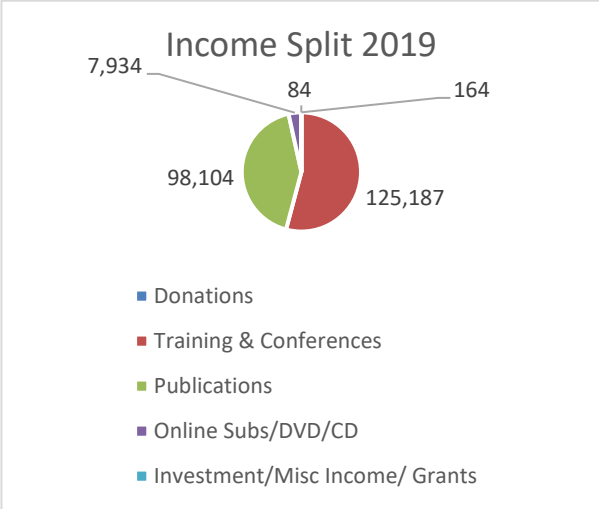
The exceptionally difficult economic conditions, caused by the Covid pandemic, had a serious impact on revenues leaving them 20% lower than 2019. This large drop in income was more than offset by swift and effective management action on implementing radical cost reduction procedures ensuring that the charity made a surplus in the year. The successful negotiation of the charity in 2020 is down to the professionalism and dedication of the management and staff in unprecedented circumstances.

Despite Covid-19 and the financial impact on our income, at year end we saw a surplus of £9,996. Sales of publications were 40% down on the previous year, mainly due to the reduced number of training courses delivered. By offering training courses online, we only saw a small decrease in training and conferences.

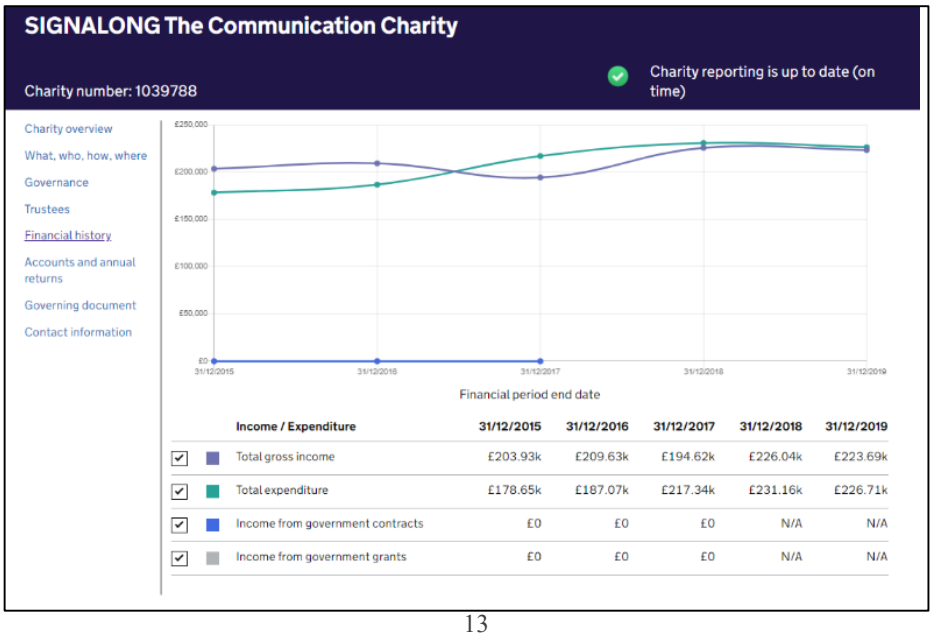
Signalong were able to access funding through a Business Support Grant from Broadland District Council of £5,000. It is worth noting that we did not use the Government Job Retention Scheme for any member of staff and there was no reduction in contractual hours.




## Financial Overview



**SIGNALONG The Communication Charity**

Charity number: 1039788

Charity reporting is up to date (on time)

Charity overview
What, who, how, where
Governance
Trustees
Financial history
Accounts and annual returns
Governing document
Contact information

£250,000
£200,000
£150,000
£100,000
£50,000
£0
31/12/2015
31/12/2016
31/12/2017
31/12/2018
31/12/2019

Financial period end date

| Income / Expenditure | 31/12/2015 | 31/12/2016 | 31/12/2017 | 31/12/2018 | 31/12/2019 |
|---|---|---|---|---|---|
| Total gross income | £203.93k | £209.63k | £194.62k | £226.04k | £223.69k |
| Total expenditure | £178.65k | £187.07k | £217.34k | £231.16k | £226.71k |
| Income from government contracts | £0 | £0 | £0 | N/A | N/A |
| Income from government grants | £0 | £0 | £0 | N/A | N/A |

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This table shows the charity's record of submitting annual returns, accounts and trustees' annual report (TAR) for the last five financial periods.

| Title | Reporting year | Date received | Received | Download |
|---|---|---|---|---|
| Annual return | 31 December 2019 | 25 August 2020 | On time | |
| Accounts and TAR | 31 December 2019 | 25 August 2020 | On time | Download |
| Annual return | 31 December 2018 | 22 July 2019 | On time | |
| Accounts and TAR | 31 December 2018 | 22 July 2019 | On time | Download |
| Annual return | 31 December 2017 | 11 July 2018 | On time | |
| Accounts and TAR | 31 December 2017 (These accounts have been qualified) | 11 July 2018 | On time | Download |
| Annual return | 31 December 2016 | 15 May 2017 | On time | |
| Accounts and TAR | 31 December 2016 (These accounts have been qualified) | 15 May 2017 | On time | Download |
| Annual return | 31 December 2015 | 13 July 2016 | On time | |
| Accounts and TAR | 31 December 2015 | 13 July 2016 | On time | Download |

*** Accounts for 31 Dec 2017 31 Dec 2016 have been qualified.**

## Financial Summary

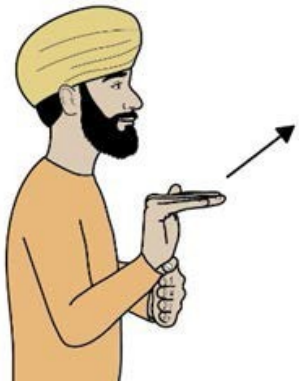
*The Board of Trustees take the view that the balance sheet has historically underestimated the true value of the charity since its key asset is the intellectual property in Signalong diagrams, descriptions and published resources. The bulk of the intellectual property remains outside the scope of the financial statements, and the internally generated intellectual property which is conservatively valued at £148,138, is not recognised in the statutory accounts* *(see p.14).*

## Reserves Policy

Whilst smaller organisations are less likely to hold up to 3 months reserves than larger organisations, the Trustees have considered the charity's need for reserves in line with the guidance issued by the Charity Commission. They consider that the charity should endeavor to maintain general funds of an amount approximating to three months' direct running costs, which is now £43,266. This has once again been achieved. Signalong used their income to support the running costs of the charity in 2020 and did not need to access the reserve fund.

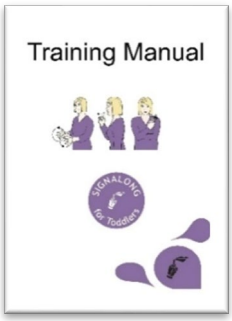
## Plans for the Future

Progress has been slow in the development of the App and work undertaken on the content management system to link accounts but we are hopeful that they will finally launch in 2021.



The increase in the annual re-registration to include unlimited access to the Sign Library will remain following positive feedback from our Tutors. Seeing the benefits of the service, Tutors have been promoting the Sign Library and by the end of 2020 we had 3706 users.

The Signalong team have been busy recording videos to upload and aim to have a minimum of 3,000 by the end of the year. Priority will be given to frequently searched signs.



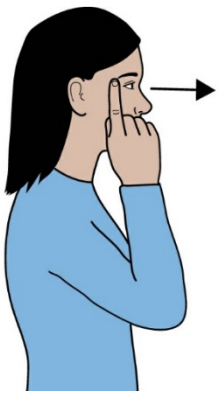

Signalong for Babies will be relaunched with Signalong for Toddlers once restrictions on gatherings indoors have been removed. Additional training courses will be available online for those who are not Registered Tutors. Initially these will be delivered by Senior Tutors but will be offered to our Tutor network as demand increase.

We will continue to offer online training courses using Zoom and Teams until confidence in face to face training returns. Going forwards we will advertise 50% of our courses online, subject to demand.

We will need to identify and invest in a new online payment provider by September 2021 as our existing provider, SecPay, are shutting down their platform. Funding for this will be shown in our budget.

Purchasing of new equipment was put on hold in 2020 but we will be replacing pc's with laptops to make working from home more accessible and look to switch our existing accounts provider to the cloud-based system.

## Organisation and Governance



The charity remains reliant on its main asset, its intellectual property; the library of signs and the techniques of how they are catered to our members' needs and taught by our Tutors.

John Franklin has provided endless IT support and patiently negotiating with our developers in UK and India. Nigel Stancliffe has kept a very close eye on finance and the budget has been reviewed monthly. Michelle Songest continues to advise on HR issues and Andy Evans has kept us up to date with policies and procedures in the educational sector. Bev McCue and Jonathan Tate are experienced Signalong Tutors and Shahnaz Ashraf, who is a speech and language therapist, offers support as required.

Martin Upton resigned from the board in 2020 and we thank him for his contribution to the board and as a valued Signalong Tutor.

The charity is organised so that the Board meets regularly to manage its affairs. Board meetings have been held quarterly with the implementation of a Code of Conduct to the Board of Trustees to ensure that they respect and uphold the values of Signalong.

## Governing Document

The charity is a charitable company limited by guarantee and was set up on the 26th April 1994. It is governed by a Memorandum and Articles of Association. This is managed on a day to day basis by a Chief Executive Officer.

## Trustee Induction and Training

Advice for trustees published by the Charity Commission is given to new Board members and new guidance is notified and made available at Board meetings. Board members have free access to all members of staff to ensure that they can be fully aware of the activities and methods of the charity. There is an identified need for further input to the Board from people outside the field of special needs, although these have proved difficult to recruit. In the event of such people being appointed to the Board, a programme of familiarisation with the charity and its work will be put into effect, and the Charity Commission advice will be given to them.

## Organisation

The charity is an Association of Members, the business of which is governed by the Board who may exercise all powers of the Association. The Board of Trustees consists of no less than three and no more than ten members and is responsible for ultimate strategic decisions, having regard to advice from the senior management of the charity. The members of the Board are set out in the section of this report entitled "Directors".

Membership of the charity is by subscription, and all registered Signalong Tutors are automatically enrolled. Current membership stands at 409.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Organizational structure

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## REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Company number**
02922636 (England and Wales)

**Registered Charity number**
1039788

**Registered office**
1 Old Winery Business Park
Cawston
Norwich
Norfolk
NR10 4FE

**Trustees**
A Evans
J Franklin (Chair)
M Songest
B McCue
N Stancliffe
M Upton (resigned 1.1.20)
J Tate
S Ashraf

**Company Secretary**
T Goode

## REFERENCE AND ADMINISTRATIVE DETAILS

**Independent Examiner**
Stephen Hill Partnership Limited
139-141 Watling Street
Gillingham
Kent
ME7 2YY

**Bankers**
CAF Bank Limited
25 Kings Hill Avenue
West Malling
Kent

## COVID-19

COVID-19 has had a significant impact on the current and future activities and operation of the charity. The drastic reduction in sales of publications and training have reduced our finances and subsequently we need to use our reserve fund to continue to function. We will use this period to proceed with future plans to add videos to the Sign Library and launch Signalong for Babies and Toddlers. We are confident that we will be able to continue to fulfil the aims and objectives set out in our mission statement and provide support throughout this pandemic.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 30 June 2021 and signed on the board's behalf by:

T Goode - Secretary

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SIGNALONG THE COMMUNICATION CHARITY

**Independent examiner's report to the trustees of Signalong The Communication Charity ('the Company')**
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

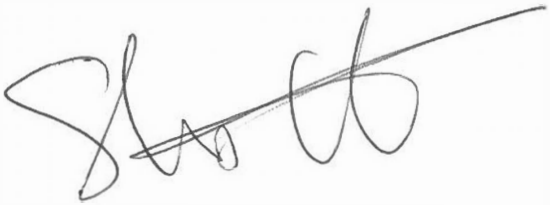
**Responsibilities and basis of report**
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Stephen Hill Partnership Limited
Stephen Hill Partnership Limited
139-141 Watling Street
Gillingham
Kent
ME7 2YY

30 June 2021

SIGNALONG THE COMMUNICATION CHARITY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

| | Notes | Unrestricted funds £ | Restricted fund £ | 2020 Total funds £ | 2019 Total funds £ |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | |
| Donations and legacies | | 247 | - | 247 | 164 |
| **Charitable activities** | | | | | |
| Charitable activities | | 5,000 | - | 5,000 | - |
| Other trading activities | 2 | 176,146 | - | 176,146 | 223,375 |
| Investment income | 3 | 45 | - | 45 | 146 |
| **Total** | | 181,438 | - | 181,438 | 223,685 |
| **EXPENDITURE ON** | | | | | |
| Raising funds | | 25,394 | - | 25,394 | 37,941 |
| **Charitable activities** | | | | | |
| Charitable activities | | 146,048 | - | 146,048 | 183,904 |
| Governance costs | | - | - | - | 4,865 |
| **Total** | | 171,442 | - | 171,442 | 226,710 |
| **NET INCOME/(EXPENDITURE)** | | 9,996 | - | 9,996 | (3,025) |
| **RECONCILIATION OF FUNDS** | | | | | |
| **Total funds brought forward** | | 120,828 | - | 120,828 | 123,853 |
| **TOTAL FUNDS CARRIED FORWARD** | | 130,824 | - | 130,824 | 120,828 |

The notes form part of these financial statements

BALANCE SHEET
31 DECEMBER 2020

| | Notes | Unrestricted funds £ | Restricted fund £ | 2020 Total funds £ | 2019 Total funds £ |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Intangible assets | 8 | 20,209 | - | 20,209 | 11,810 |
| Tangible assets | 9 | 1,567 | - | 1,567 | 2,511 |
| | | 21,776 | - | 21,776 | 14,321 |
| **CURRENT ASSETS** | | | | | |
| Stocks | 10 | 9,138 | - | 9,138 | 5,192 |
| Debtors | 11 | 20,813 | - | 20,813 | 18,266 |
| Cash at bank and in hand | | 136,820 | - | 136,820 | 143,462 |
| | | 166,771 | - | 166,771 | 166,920 |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | 12 | (57,723) | - | (57,723) | (60,413) |
| **NET CURRENT ASSETS** | | 109,048 | - | 109,048 | 106,507 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 130,824 | - | 130,824 | 120,828 |
| **NET ASSETS** | | 130,824 | - | 130,824 | 120,828 |
| **FUNDS** | 13 | | | | |
| Unrestricted funds | | | | 130,824 | 120,828 |
| **TOTAL FUNDS** | | | | 130,824 | 120,828 |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements



continued...

BALANCE SHEET - continued
31 DECEMBER 2020

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 30 June 2021 and were signed on its behalf by:

J Franklin (Chair) - Trustee

## 1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**
The financial statements of the charitable company, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Financial reporting standard 102 - reduced disclosure exemptions**
The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

**Income**
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Turnover is the amount derived from the provision of goods and services and is stated after trade discounts, other sales taxes and net of VAT.

**Expenditure**
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 is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Support costs**
Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

**Allocation and apportionment of costs**
Expenditure is classified under the appropriate activity headings.

Costs of raising funds is comprised of a 2% apportionment on total staff, administrative and office costs.

Other trading activities expenditure includes the costs related to the development, publication and sale of books, manuals and resource packs, as well as the costs for training courses and conferences.

Expenditure on charitable activities includes the staff, administrative and office costs associated with activities undertaken to further the purposes of the charity.

Support costs includes a 4% apportionment on total staff costs.

**Development costs**
Development costs, being the amounts paid to third parties in relation to book development, is being amortised evenly over its estimated useful life of ten years.

**Computer software**
Computer software, being the amounts paid to third parties in relation to website development, is being amortised evenly over its estimated useful life of five years.

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## 1. ACCOUNTING POLICIES - continued

**Tangible fixed assets**
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | | |
|---|---|---|
| Fixtures and fittings | - | 25% on reducing balance |
| Computer equipment | - | 20% on cost |

**Stocks**
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**
The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Research and development**
Expenditure on research and development is written off in the year in which it is incurred.

**Leasing commitments**
Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

**Company status**
The company is a company limited by guarantee, incorporated in England and Wales. The members of the company are the trustees. In the event of the charity being wound up the liability in respect of the guarantee is limited to £1 per member of the charity.

**Deferred income**
The charity provides training and course materials. Where receipts are made in advance of the course and materials being provided the income is deferred until such has been realised.

**Government grants**

Government grants received in support of the coronavirus pandemic are recognised only when there is reasonable assurance that the entity will comply with any conditions attached to the grant and that the grant will be received.

The grant is recolonized as income over the period necessary to match them with the related costs, for which they are intended to compensate.



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## 2. OTHER TRADING ACTIVITIES

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| Training and conferences | 120,565 | 125,187 |
| Sale of publications | 55,581 | 98,104 |
| Other income | - | 84 |
| | 176,146 | 223,375 |

## 3. INVESTMENT INCOME

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| Investment income | 45 | 146 |

## 4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| Depreciation - owned assets | 1,031 | 1,743 |
| Hire of plant and machinery | 3,976 | 3,981 |
| Development costs amortisation | 4,001 | 2,761 |
| Computer software amortisation | 600 | 600 |

## 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

## 6. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | 2020 | 2019 |
|---|---|---|
| Average number of employees | 5 | 6 |

No employees received emoluments in excess of £60,000.

No employees received £60,000 per annum or more.



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## 7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ | Restricted fund £ | Total funds £ |
|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | |
| Donations and legacies | 164 | - | 164 |
| Other trading activities | 223,375 | - | 223,375 |
| Investment income | 146 | - | 146 |
| **Total** | 223,685 | - | 223,685 |
| **EXPENDITURE ON** | | | |
| Raising funds | 37,941 | - | 37,941 |
| **Charitable activities** | | | |
| Charitable activities | 183,904 | - | 183,904 |
| Governance costs | 4,865 | - | 4,865 |
| **Total** | 226,710 | - | 226,710 |
| **NET INCOME/(EXPENDITURE)** | (3,025) | - | (3,025) |
| **RECONCILIATION OF FUNDS** | | | |
| **Total funds brought forward** | 123,853 | - | 123,853 |
| **TOTAL FUNDS CARRIED FORWARD** | 120,828 | - | 120,828 |

## 8. INTANGIBLE FIXED ASSETS

| | Development costs £ | Computer software £ | Totals £ |
|---|---|---|---|
| **COST** | | | |
| At 1 January 2020 | 27,602 | 3,000 | 30,602 |
| Additions | 13,000 | - | 13,000 |
| At 31 December 2020 | 40,602 | 3,000 | 43,602 |
| **AMORTISATION** | | | |
| At 1 January 2020 | 16,392 | 2,400 | 18,792 |
| Charge for year | 4,001 | 600 | 4,601 |
| At 31 December 2020 | 20,393 | 3,000 | 23,393 |
| **NET BOOK VALUE** | | | |
| At 31 December 2020 | 20,209 | - | 20,209 |
| At 31 December 2019 | 11,210 | 600 | 11,810 |



continued...

## 9. TANGIBLE FIXED ASSETS

| | Fixtures and fittings £ | Computer equipment £ | Totals £ |
|---|---|---|---|
| **COST** | | | |
| At 1 January 2020 | 2,493 | 5,950 | 8,443 |
| Additions | - | 98 | 98 |
| Disposals | - | (985) | (985) |
| At 31 December 2020 | 2,493 | 5,063 | 7,556 |
| **DEPRECIATION** | | | |
| At 1 January 2020 | 1,127 | 4,805 | 5,932 |
| Charge for year | 443 | 588 | 1,031 |
| Eliminated on disposal | - | (974) | (974) |
| At 31 December 2020 | 1,570 | 4,419 | 5,989 |
| **NET BOOK VALUE** | | | |
| At 31 December 2020 | 923 | 644 | 1,567 |
| At 31 December 2019 | 1,366 | 1,145 | 2,511 |

## 10. STOCKS

| | 2020 £ | 2019 £ |
|---|---|---|
| Paper and packaging | 1,482 | 2,112 |
| Books and resource packs | 7,656 | 3,080 |
| | 9,138 | 5,192 |

## 11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2020 £ | 2019 £ |
|---|---|---|
| Trade debtors | 17,666 | 14,706 |
| Prepayments and accrued income | 3,147 | 3,560 |
| | 20,813 | 18,266 |



continued...

## 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| Trade creditors | 11,914 | 1,057 |
| Social security and other taxes | 6,359 | 5,371 |
| Accruals and deferred income | 39,450 | 53,985 |
| | 57,723 | 60,413 |

Deferred income for the year ended 31 December 2020 amounted to £38,450 (2019 £33,985). This relates to tutor registration fees received in advance for the next year.

## 13. MOVEMENT IN FUNDS

| | At 1.1.20 | Net movement in funds | At 31.12.20 |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | | | |
| Unrestricted Funds | 120,828 | 9,996 | 130,824 |
| **TOTAL FUNDS** | 120,828 | 9,996 | 130,824 |

Net movement in funds, included in the above are as follows:

| | Incoming resources | Resources expended | Movement in funds |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | | | |
| Unrestricted Funds | 181,438 | (171,442) | 9,996 |
| **TOTAL FUNDS** | 181,438 | (171,442) | 9,996 |

**Comparatives for movement in funds**

| | At 1.1.19 | Net movement in funds | At 31.12.19 |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | | | |
| Unrestricted Funds | 123,853 | (3,025) | 120,828 |
| **TOTAL FUNDS** | 123,853 | (3,025) | 120,828 |



continued...

## 13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| Unrestricted Funds | 223,685 | (226,710) | (3,025) |
| **TOTAL FUNDS** | 223,685 | (226,710) | (3,025) |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.1.19 £ | Net movement in funds £ | At 31.12.20 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| Unrestricted Funds | 123,853 | 6,971 | 130,824 |
| **TOTAL FUNDS** | 123,853 | 6,971 | 130,824 |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| Unrestricted Funds | 405,123 | (398,152) | 6,971 |
| **TOTAL FUNDS** | 405,123 | (398,152) | 6,971 |

## 14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

| | 2020<br>£ | 2019<br>£ |
|---|---|---|
| **INCOME AND ENDOWMENTS** | | |
| **Donations and legacies** | | |
| Donations | 247 | 164 |
| **Other trading activities** | | |
| Training and conferences | 120,565 | 125,187 |
| Sale of publications | 55,581 | 98,104 |
| Other income | - | 84 |
| | 176,146 | 223,375 |
| **Investment income** | | |
| Investment income | 45 | 146 |
| **Charitable activities** | | |
| Grants | 5,000 | - |
| **Total incoming resources** | 181,438 | 223,685 |
| **EXPENDITURE** | | |
| **Raising donations and legacies** | | |
| Staff costs | 2,568 | 2,823 |
| Telephone | 10 | 14 |
| Postage and stationery | 67 | 97 |
| Computer costs | 9 | 26 |
| Computer equipment | 11 | 35 |
| | 2,665 | 2,995 |
| **Other trading activities** | | |
| Books | 9,145 | 10,669 |
| Training and conference costs | 7,820 | 18,699 |
| Repairs and renewals | 577 | 798 |
| Computer expenses | 426 | 1,277 |
| Subscriptions | 159 | 143 |
| Development costs | 4,002 | 2,760 |
| Computer software | 600 | 600 |
| | 22,729 | 34,946 |
| **Charitable activities** | | |
| Staff costs | 125,488 | 129,509 |
| Rental of photocopier | 3,976 | 3,981 |
| Rent and rates | 12,625 | 13,777 |
| Insurance | 1,423 | 1,390 |
| Light and heat | 830 | 1,024 |
| Telephone | 501 | 680 |
| Carried forward | 144,843 | 150,361 |

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

| | 2020<br>£ | 2019<br>£ |
|---|---|---|
| **Charitable activities** | | |
| Brought forward | 144,843 | 150,361 |
| Postage and stationery | 3,275 | 4,758 |
| Advertising | 132 | 55 |
| Sundries | 515 | 3,557 |
| Relocation costs | (8,140) | 22,082 |
| Entertainment | - | 144 |
| Bad debts | 1,069 | 144 |
| Fixtures and fittings | 443 | 596 |
| Computer equipment | 588 | 1,112 |
| Bank interest | 907 | 1,095 |
| | 143,632 | 183,904 |
| **Support costs** | | |
| **Governance costs** | | |
| Accountancy fees | 896 | 880 |
| Legal and professional fees | 1,247 | 3,752 |
| Bank interest | 273 | 233 |
| | 2,416 | 4,865 |
| Total resources expended | 171,442 | 226,710 |
| **Net income/(expenditure)** | 9,996 | (3,025) |