

Charity registration number 1045617 (England and Wales)

Charity registration number SC039170 (Scotland)

Company registration number 03036802 (England and Wales)

**AFASIC**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# AFASIC

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	M Scales (Chair) C Hammond (Treasurer) J Emin J Perry C Everingham
<b>Corporate Management Team</b>	L Lascelles (Chief Executive) M Thompson (Director Fundraising & Support Services)
<b>Secretary</b>	L Lascelles (Chief Executive)
<b>Charity number (England and Wales)</b>	1045617
<b>Charity number (Scotland)</b>	SC039170
<b>Company number</b>	03036802
<b>Registered office</b>	St Margaret's House 15 Old Ford Road London E2 9PJ
<b>Independent examiner</b>	Lee, Dicketts & Co 3 East Point High Street Seal Sevenoaks Kent TN15 0EG
<b>Bankers</b>	Lloyds 4 High Street Dartford Kent DA1 1BY

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# AFASIC

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# AFASIC

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

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The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)".

### Objectives and activities

**Afasic** is a UK parent-led charity, established in 1968, that supports and provides information for families with children and young adults who have Speech Language and Communication Needs (SLCN), with a focus on Developmental Language Disorder (DLD).

**Afasic's vision** is that every child and young person with SLCN, including DLD, should be enabled to overcome the challenges they face and become the best they can be.

**Afasic's core purpose** is to provide information and support for parents, other carers and also to health, education and care professionals, to enable them to better understand, help and advocate for children with SLCN, including DLD; and to work with children and young people to help them develop key skills, improve social integration and gain access to educational and legal entitlements.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### Achievements and performance

It has been another challenging year, but our key projects and services have continued to be delivered to families across the country, with many thanks going to our supporters, funders and volunteers for helping to make this possible.

All our key projects and services have remained free to users, including our parents' helpline, website resources, online parent training courses, and transition courses for children facing the key educational move to secondary school.

A summary of our main areas of work and achievements during the past year is given below:

#### Helpline & Support for Parents:

The Afasic parents' helpline has continued to ensure that parents can talk 1:1 to somebody about how best to support their child and their ongoing learning, and are able to navigate the complex education and health systems to get the support their child needs. It has also responded to 'out of hours' enquiries through our website, email and social media channels.

*"Thank you very much for your email. It was very helpful and contained lots of useful information. We really appreciate your help."*

*"This is absolutely brilliant. Thank you for all of this information."*

#### Website & Information:

Our website, social media and monthly online updates provided much needed information and resources, available for free to parents across the country and during the past year over 95,000 people have accessed the free information and resources available on the Afasic website and through our various social media channels.

# AFASIC

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

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*"I have found the information on the Afasic website invaluable, especially when we were trying to understand (son's) almost complete lack of speech...I just wanted to express my sincere gratitude to you & the wonderful team at Afasic, you are doing an amazing job on behalf of people with communication difficulties. You are all FABULOUS."*

### **Transition Courses:**

Despite another challenging year with the continuing impact of the Covid-19 pandemic, we were able to organise a programme of primary to secondary transition courses both virtually and face to face. A total of 10 courses took place during the school summer holiday reaching 94 children, with positive outcomes for both children and parents.

Locations included Birmingham, Camden, Edmonton, Haringey, Tower Hamlets, Greenwich, Southwark, Lambeth, Newham, Crawley. Anticipated courses, in planning for several months, were withdrawn at short notice from 3 further areas due to a mixture of staff health concerns with Covid-19 and lack of staff.

Students attending courses had a mixed profile of communication needs. The majority had receptive and expressive language difficulties and DLD, some with social communication and general learning difficulties. All accessed differentiated tasks and benefited from demonstrations, instructions repeated and visual support.

All children who completed the post course survey said that they enjoyed the course, with 75% saying they enjoyed it 'a lot'! 86% of children said that they were 'happy' or 'ok' about starting at secondary.

Children and parents participated actively in the courses, enjoyed the sessions and returned across the week. Feedback from the courses showed that most children attending enjoyed the transition courses and increased their confidence, raised their understanding of the requirements of secondary school and learnt strategies to assist them with introducing themselves and interacting with unfamiliar peers and adults.

*"I can only thank the course for giving my daughter this opportunity."*

*"It was such a good program and boosted my son's confidence and he is actually looking forward to start in the new school."*

*"I hope u continue with this support as the other courses and schools doesn't cover nothing like this for our children."*

### **Parent training:**

The 'DLD Together' project has been developed by Afasic and the charity NAPLIC to fill a gap in support for families who have a child (or children) affected by DLD, which has been identified by both parents and professionals.

*"We need advice and guidance on how to help with getting through school, preparing for employment, self-identity etc."*

NAPLIC and Afasic have created a seven-week course that is targeted at parents/carers to help them understand about DLD. Early pilots demonstrated both the need for these courses and the effectiveness of what they can deliver to families and has the support of both families and professionals.

The original target for courses being run in 2021 was exceeded, with a total of 16 courses, involving 80 parents, being held, including a pilot of a course aimed at Secondary age children. Four training courses for language professionals as future course leaders have also been run.

***In December 2021 this project won 'The Sternberg Award for Clinical Innovation' from the Royal College of Speech & Language Therapists!*** There is growing demand for this training programme and we are looking to roll it out more widely over the coming year as funding allows.

# AFASIC

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

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*"The way we've felt about this diagnosis after speaking with the group has been so much better."*

*"The sessions take away the feelings of guilt and blame as it clearly signals that it's not bad parenting that has caused the DLD. This allows you to let go of that guilt and focus on what positive steps you can take to help your child".*

### **Collaboration:**

During the year we have continued our involvement with the steering group for a collaborative project called 'Language Explorer' lead by Therapy Box. It is a project about language development looking to create a fun story telling app that helps speech and language therapists identify children with DLD.

We sat on the advisory group of the SWAN (Sequences in Words and Numbers) research project at UCL for a research project looking at an app to help children and adults with DLD to learn number sequences, which has now been completed.

We are also involved with the steering group for an NIHR (National Institute for Health and Care Research) funded research study, Maximising the Impact of Speech and Language Therapy, for children with speech sound disorder.

We collaborated with the Moor House School Research Institute to produce two freely downloadable leaflets; one a checklist for teachers and one created for parents to help them answer the questions 'could it be language, could it be DLD?'

As mentioned above, we have been working closely with NAPLIC to continue developing the 'DLD Together' remote training courses for parents. Afasic also sits on a number of steering and advisory groups that provide opportunities for sharing of sectors current work and thinking about speech, language and communication more widely.

### **Financial and business review**

Our efforts during the past year were focused on generating unrestricted income to ensure that our core operating costs were covered and also to work on reducing costs where possible. As the figures below will show, this strategy has been successful over the past year.

The previous year was impacted by Covid and lockdown, which made fundraising very difficult. This year has seen a very pleasing improvement. Unrestricted general fund income for the year was £196,357 (2021: £134,163) with unrestricted expenditure at £128,626 (2021: £113,656), leaving a net surplus for the year of £67,731 in the unrestricted general fund.

Restricted income totalled £82,468 for the year (2021: £57,357), with restricted expenditure at £56,822 (2021: £51,944), which has resulted in a surplus of £25,646 for the year in restricted funds.

Designated funds have reduced by £3,587 due to a restated residual value of the long outstanding legacy estate by the executors.

Total expenditure has increased by £17,258 compared to the previous financial year whilst total income has increased by £81,128. Overall there is a net surplus of £89,790 for the year, compared to a net surplus the previous year of £25,920.

We are very grateful for the generous support that we have continued to receive from individual donations during this period, which were 170% of the previous year total and income from fundraising events, which increased by 215% compared to the previous year following the lifting of restrictions that meant events could take place once more.

General unrestricted funds available for general charitable purposes as at the 31st March 2022 were £174,894, which is within the level of unrestricted funds required by the trustees (see reserves policy below).

# **AFASIC**

## **TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022**

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The trustees have continued to take a cautious approach to expenditure over the past year due to the ongoing financial uncertainties and have concentrated on generating income to cover core operating costs, fund key projects and services, and as a result the organisation is in a stronger position looking forward.

However, these remain difficult times and the impact of economic uncertainty and the cost of living crisis on income remains unpredictable, whilst operating costs will certainly increase, and trustees will keep a careful watch on the financial position to ensure that the important work of the organisation can continue into the future. We have plans in place to utilize funds to re-develop our website and increase our social media presence to help raise awareness of the organisation and of the children, young people and families living with the impact of speech, language and communication needs; to maintain and develop key services; and to disseminate information more widely.

### **Reserves policy:**

The trustees have an agreed reserves policy that takes into account the main risks to the organisation highlighted through the risk management policy.

The policy of the trustees is to maintain unrestricted reserves at a level sufficient to support the core activities of the organisation for a minimum of six months and up to twelve months. This level of reserves is deemed prudent by the trustees, to ensure that the work and services of the organisation can be planned with some certainty. This policy is reviewed by the Trustees on an annual basis.

At the year-end unrestricted reserves (excluding the designated fund) provided eleven months cover for budgeted unrestricted expenditure (previous year seven months). This is therefore within the level of cover required by the trustees under this policy.

The trustees will continue to monitor the reserves position closely over the coming year.

### **Going concern:**

These accounts are prepared on the going concern basis. The trustees have a reasonable expectation that Afasic will continue in operational existence for the foreseeable future. However, the general economic environment means it is difficult to project with any certainty the likely level of unrestricted funding that will be received over the next 12 months.

The cost of living crisis and economic uncertainty is having a continuing impact but overall the income of the organisation has held up well given all that has happened over the past two years and work undertaken to reduce overheads in previous years means that Afasic is comparatively well placed to sustain its work and support for children and families that need it now more than ever.

### **Principal funding sources:**

We are very grateful to the many individuals who have contributed towards the work of Afasic through membership fees, individual donations and taking part in a range of events during the year. These are all vital sources of income for us and help ensure that we can maintain and develop our key services. In addition to these, major funding contributions and significant grants have been very gratefully received during the year from the following:

### **Trusts & Foundations:**

The Adint Charitable Trust, Borrows Charitable Trust, Boshier Hinton Foundation, Communication Consortium, Foyle Foundation, Charles S French Charitable Trust, Haramead Trust, Northwick Trust, Masonic Charitable Foundation, Weinstock Fund, and the Garfield Weston Foundation.

### **Companies:**

Akira Financial Ltd and the Vintners' Company.

# AFASIC

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

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### **Individuals & Events:**

We would like to thank two of our Vice Presidents, Dorothy Bishop and Mike McGonigle, for their continued generous support for our work. It is greatly appreciated by all of us at Afasic.

We also greatly appreciate the very generous legacies kindly left to us during the year by three of our long term supporters - Mary Butcher, John Spickernell, and Michael Wright.

We are very grateful to the 32 people who took part in our 'Dashing for DLD' Challenge in February 2022 and raised over £7,000 towards our work by walking, running or cycling over 2,600 miles between them. Many thanks also to Justin Butcher for 'matching' the first £1,000 raised. Our thanks also go to John Perry and Ben Kenny for completing the 'Ride Across Britain' bike ride from Land's End to John O'Groats and raising over £13,000; and to our London Marathon runners who raised over £6,000.

Given the continuing difficult economic climate, the trustees would like to thank all of our supporters who have contributed towards our work during the year. This is greatly appreciated and has helped to make a real difference to the daily lives of the children, young people and families that we help.

### **Investment policy:**

The Memorandum and Articles of Association give the charity the power to invest moneys not immediately required for its purposes as it sees fit. The Trustee Board agreed an investment policy in December 2004 that states:

- An amount of cash for working capital of up to £150,000 is to be maintained in the organisation's current and accessible deposit accounts at any one time.
- Balances above this figure that are not required to cover short / medium term liabilities are to be available for investment.
- There are currently no funds held in investments.

### **Risk management:**

The Board of Trustees adopted a risk management policy in December 2004 and established a risk register, both of which are reviewed and updated as necessary on at least an annual basis. The policy and register have identified the major risks to which the organisation is exposed and outline strategies, systems and procedures to manage these.

Afasic has policies in place including a health and safety policy, child protection policy, equal opportunities policy, and data protection policy as well as procedures laid down in a staff handbook to ensure that all staff and volunteers comply with these.

Financial risk management is an integral part of the operational framework of the business and strategic planning, project management and financial reporting procedures are in place.

### **Plans for the future:**

The impact of Covid-19 has affected the way that we deliver help and support to families and adapt to new ways of working, but not the underlying outcomes that we want to achieve. If funding allows, our key aims for the coming year are outlined below:

- To secure funding to enable us to expand the reach of the 'DLD Together' parent training programme and to help support and develop a parent support network.
- To re-develop our website and add new content to ensure that it provides an accessible source of key information and resources for parents and families.
- To continue to organise and develop our summer transition courses for children facing the key move to secondary school, subject to funding, with courses able to be delivered either virtually or face to face as the need arises.
- To continue collaborating with partners, professionals, key researchers, voluntary sector (e.g. NAPLIC, CDC, SEC, DCP, the Communication Consortium) and professional bodies such as RCSLT.
- To maintain the Afasic parents' helpline service and information provided through our Facebook and Twitter feeds.



# AFASIC

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

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### Structure, governance and management

The organisation is a registered charity and a company limited by guarantee. The organisation was registered as a charity on 4 July 1968, and incorporated on 23 March 1995. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association, as amended to allow for current governance arrangements on 6 November 2004. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The organisation was registered with the Office of the Scottish Charity Regulator on 17th January 2008 under number SC039170.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

M Scales (Chair)  
C Hammond (Treasurer)  
J Emin  
J Perry  
C Everingham

### Recruitment and appointment of trustees:

The trustees are all volunteers. The board comprises both elected and co-opted members. In addition to the Honorary Officers, up to six board members can be elected at the AGM.

To ensure that the work of the charity is informed by a mix of business, financial and technical advice, the Board also has four co-opted places designated for individuals with an interest in and the potential to offer valuable contribution to the effectiveness of the organisation. The Chair and Vice Chair must be parents of a child with a speech and language impairment. All members are circulated with invitations to nominate trustees and Honorary Officers prior to the AGM, along with details and nomination forms.

### Organisational structure:

The Board of Trustees, which can have a maximum of 13 members, administers the charity and meets on at least a quarterly basis. The day-to-day management of the organisation is in the hands of the Chief Executive.

### Trustee induction and training:

Each new trustee receives induction from the Chair and / or Chief Executive as to their role and responsibilities and the work of the organisation. They are provided with a copy of "The Good Trustee Guide" published by NCVO, along with a copy of the Memorandum and Articles of Association, latest audited accounts and annual review, strategic and business plans, and details of major projects and services.

Trustees are encouraged to attend appropriate external training events where this will help them in their role, in addition to internal training provided by staff and trustees.

# AFASIC

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

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### Statement of trustees' responsibilities

The trustees, who are also the directors of Afasic for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

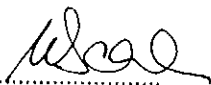
In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the Board of Trustees



**M Scales (Chair)**

Trustee

Dated: 16-11-2022

# AFASIC

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AFASIC

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We report to the trustees on my examination of the financial statements of Afasic (the charity) for the year ended 31 March 2022.

### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 (the 2006 Act). You are satisfied that the financial statements of the charity are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied ourselves that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, we report in respect of our examination of the charity's financial statements carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 (the 2011 Act). In carrying out our examination we have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). We confirm that we are qualified to undertake the examination because we are a member of Association of Chartered Certified Accountants, which is one of the listed bodies.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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 financial statements 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).

We 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 financial statements to be reached.



**Lee, Dicketts & Co**

3 East Point  
High Street  
Seal  
Sevenoaks  
Kent  
TN15 0EG

Dated: 24 November 2022

# AFASIC

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

### Current financial year

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes					
<b><u>Income and endowments from:</u></b>						
Donations and legacies	2	129,417	(7,218)	17,210	139,409	81,848
Activities in furtherance of the charity's objects	3	64,556	-	64,398	128,954	107,407
Investments	4	299	1,041	-	1,340	311
Other income	5	2,085	-	860	2,945	1,954
<b>Total income</b>		<b>196,357</b>	<b>(6,177)</b>	<b>82,468</b>	<b>272,648</b>	<b>191,520</b>
<b><u>Expenditure on:</u></b>						
Raising funds	6	24,195	-	65	24,260	16,045
Charitable activities	7	104,307	(2,590)	56,757	158,474	149,555
Other	12	124	-	-	124	-
<b>Total expenditure</b>		<b>128,626</b>	<b>(2,590)</b>	<b>56,822</b>	<b>182,858</b>	<b>165,600</b>
<b>Net income for the year/ Net movement in funds</b>		<b>67,731</b>	<b>(3,587)</b>	<b>25,646</b>	<b>89,790</b>	<b>25,920</b>
Fund balances at 1 April 2021		107,163	208,835	91,020	407,018	381,098
<b>Fund balances at 31 March 2022</b>		<b>174,894</b>	<b>205,248</b>	<b>116,666</b>	<b>496,808</b>	<b>407,018</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# AFASIC

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes				
<b><u>Income and endowments from:</u></b>					
Donations and legacies	2	80,305	-	1,543	81,848
Activities in furtherance of the charity's objects	3	51,593	-	55,814	107,407
Investments	4	311	-	-	311
Other income	5	1,954	-	-	1,954
<b>Total income</b>		134,163	-	57,357	191,520
<b><u>Expenditure on:</u></b>					
Raising funds	6	16,045	-	-	16,045
Charitable activities	7	97,611	-	51,944	149,555
<b>Total expenditure</b>		113,656	-	51,944	165,600
<b>Net income for the year/ Net movement in funds</b>		20,507	-	5,413	25,920
Fund balances at 1 April 2020		86,656	208,835	85,607	381,098
<b>Fund balances at 31 March 2021</b>		107,163	208,835	91,020	407,018

# AFASIC

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	13		3,627		1,879
<b>Current assets</b>					
Debtors falling due after one year	14	-		211,768	
Debtors falling due within one year	14	125,704		10,657	
Cash at bank and in hand		397,616		215,427	
		523,320		437,852	
<b>Creditors: amounts falling due within one year</b>	17	(30,139)		(32,713)	
Net current assets			493,181		405,139
<b>Total assets less current liabilities</b>			496,808		407,018
<b>Income funds</b>					
Restricted funds	18		116,666		91,020
<u>Unrestricted funds</u>					
Designated funds	19	205,248		208,835	
General unrestricted funds		174,894		107,163	
			380,142		315,998
			496,808		407,018

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 16-11-2022



C Hammond (Treasurer)  
Trustee

Company registration number 03036802

# AFASIC

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

#### Charity information

Afasic is a private company limited by guarantee incorporated in England and Wales. The registered office is St Margaret's House, 15 Old Ford Road, London, E2 9PJ.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

These accounts are prepared on the going concern basis. The trustees have a reasonable expectation that Afasic will continue in operational existence for the foreseeable future, however the general economic environment continues to make it difficult to raise unrestricted funds to cover core services and costs. It remains difficult to project what the likely receipt of unrestricted funding will be over the next 12 months.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in note 19 of the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in note 18 of the financial statements.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# AFASIC

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

(Continued)

Where it is clear that the donor has specified a grant to be related to a fixed period for a specified use, these funds will be treated as deferred income and released to the Statement of Financial Activities to match the related expenditure.

#### 1.5 Resources expended

The accruals basis is applied to all expenditure.

Expenditure has been allocated according to the Statement of Recommended Practice "Accounting and Reporting by Charities" and is shown under the appropriate sub-heading. Items of expenditure which involve more than one charitable activity, are allocated appropriately between the charitable activities involved on the basis of estimates made by the charity's management.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	25% reducing balance
Computers	33.3% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Basic financial instruments

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any loss arising from impairment is recognised in the profit and loss account in other administrative expenses.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.



# AFASIC

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

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### **1 Accounting policies**

**(Continued)**

#### **1.12 Leases**

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

# AFASIC

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 2 Donations and legacies

	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	106,143	-	17,210	123,353	71,831	1,543	73,374
Legacies receivable	17,000	(7,218)	-	9,782	1,928	-	1,928
Subscriptions	6,274	-	-	6,274	6,546	-	6,546
	<u>129,417</u>	<u>(7,218)</u>	<u>17,210</u>	<u>139,409</u>	<u>80,305</u>	<u>1,543</u>	<u>81,848</u>

# AFASIC

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 3 Activities in furtherance of the charity's objects

	2022 £	2021 £
Events	25,953	8,236
Literature	2,701	2,932
Grants receivable for charitable activities	100,300	96,239
	<u>128,954</u>	<u>107,407</u>
Analysis by fund		
Unrestricted funds - general	64,556	51,593
Restricted funds	64,398	55,814
	<u>128,954</u>	<u>107,407</u>

### 4 Investments

	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Total 2022 £	Unrestricted funds general 2021 £
Interest receivable	299	1,041	1,340	311
	<u>299</u>	<u>1,041</u>	<u>1,340</u>	<u>311</u>

### 5 Other income

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £
Royalties	346	-	346	335
Management and administration services	1,739	860	2,599	1,619
	<u>2,085</u>	<u>860</u>	<u>2,945</u>	<u>1,954</u>

# AFASIC

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 6 Raising funds

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £
<u>Fundraising and publicity</u>				
Other fundraising costs	10,624	65	10,689	3,387
Staff costs	13,571	-	13,571	12,658
	<u>24,195</u>	<u>65</u>	<u>24,260</u>	<u>16,045</u>
Fundraising and publicity	24,195	65	24,260	16,045
	<u>24,195</u>	<u>65</u>	<u>24,260</u>	<u>16,045</u>

# AFASIC

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 7 Charitable activities

	Information and awareness 2022 £	Parents and families 2022 £	Children and young people 2022 £	Total 2022 £	Information and awareness 2021 £	Parents and families 2021 £	Children and young people 2021 £	Total 2021 £
Staff costs	17,107	35,094	21,741	73,942	16,285	26,756	21,460	64,501
Depreciation and impairment	542	542	546	1,630	231	231	235	697
Services	2,493	1,694	19,298	23,485	1,006	23	20,866	21,895
Property costs	8,253	12,380	6,878	27,511	8,544	10,442	6,187	25,173
Administrative costs	2,626	3,493	2,329	8,448	2,048	2,488	2,655	7,191
Other staff costs	51	51	280	382	71	70	141	282
	31,072	53,254	51,072	135,398	28,185	40,010	51,544	119,739
Share of support costs (see note 9)	6,825	8,605	7,331	22,761	8,221	8,315	10,421	26,957
Share of governance costs (see note 9)	69	124	122	315	916	971	972	2,859
	37,966	61,983	58,525	158,474	37,322	49,296	62,937	149,555
<b>Analysis by fund</b>								
Unrestricted funds - general	37,047	43,205	24,055	104,307	36,452	37,593	23,566	97,611
Unrestricted funds - designated	(863)	(863)	(864)	(2,590)	-	-	-	-
Restricted funds	1,782	19,641	35,334	56,757	870	11,703	39,371	51,944
	37,966	61,983	58,525	158,474	37,322	49,296	62,937	149,555

# AFASIC

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 8 Description of charitable activities

#### Information and awareness

Providing and disseminating information on speech, language and communication needs and raising awareness of this hidden disability.

#### Parents and families

Supporting and empowering parents and families of children and young people with speech, language and communication needs, enabling them to advocate for their child.

#### Children and young people

Working with children and young people with speech, language and communication needs to develop their communication, social and life skills.

### 9 Support and governance costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	16,908	-	16,908	16,809	-	16,809
Information technology	5,370	-	5,370	9,869	-	9,869
Finance costs	483	-	483	279	-	279
Accountancy	-	2,740	2,740	-	2,730	2,730
Legal and professional	-	(2,590)	(2,590)	-	-	-
Trustee and AGM expenses	-	165	165	-	129	129
	<u>22,761</u>	<u>315</u>	<u>23,076</u>	<u>26,957</u>	<u>2,859</u>	<u>29,816</u>
Analysed between						
Charitable activities	<u>22,761</u>	<u>315</u>	<u>23,076</u>	<u>26,957</u>	<u>2,859</u>	<u>29,816</u>

### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but they were reimbursed a total of £110 travelling expenses (2021 - £nil).

### 11 Employees

The average monthly number of employees during the year was:

2022	2021
Number	Number
7	6

# AFASIC

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 11 Employees (Continued)

Employment costs	2022 £	2021 £
Wages and salaries	99,207	90,004
Social security costs	2,969	1,483
Other pension costs	2,245	2,481
	<u>104,421</u>	<u>93,968</u>

There were no employees whose annual remuneration was more than £60,000.

### 12 Other

	Unrestricted funds general	Total £ 2021
Net loss on disposal of tangible fixed assets	124	-
	<u>124</u>	<u>-</u>

### 13 Tangible fixed assets

	Fixtures, fittings & equipment £	Computers £	Total £
<b>Cost</b>			
At 1 April 2021	26,770	14,404	41,174
Additions	-	3,501	3,501
Disposals	-	(2,551)	(2,551)
At 31 March 2022	<u>26,770</u>	<u>15,354</u>	<u>42,124</u>
<b>Depreciation and impairment</b>			
At 1 April 2021	25,311	13,984	39,295
Depreciation charged in the year	365	1,264	1,629
Eliminated in respect of disposals	-	(2,427)	(2,427)
At 31 March 2022	<u>25,676</u>	<u>12,821</u>	<u>38,497</u>
<b>Carrying amount</b>			
At 31 March 2022	<u>1,094</u>	<u>2,533</u>	<u>3,627</u>
At 31 March 2021	<u>1,459</u>	<u>420</u>	<u>1,879</u>

# AFASIC

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 14 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	17,183	6,881
Prepayments and accrued income	108,521	3,776
	<u>125,704</u>	<u>10,657</u>
Amounts falling due after more than one year:		
Prepayments and accrued income	-	211,768
	<u>-</u>	<u>211,768</u>
<b>Total debtors</b>	<u><b>125,704</b></u>	<u><b>222,425</b></u>

In the 2021 accounts debtors include a legacy of £211,768 which has been confirmed by the executors as the legal entitlement of Afasic and the assets of the estate have been confirmed as collected. There have been considerable delays in the distribution of the estate due to issues outside the control of Afasic and given ongoing uncertainty as to the timing of receipt the asset had been classified as a long term asset. However, in March 2022 the first instalment of the amount due was received and it is anticipated that the remainder will be received in the following financial year. The expected outstanding balance of £104,550 is therefore now shown as an amount falling due within one year.

### 15 Loans and overdrafts

	2022 £	2021 £
Other loans	<u>25,000</u>	<u>25,000</u>
Payable within one year	<u>25,000</u>	<u>25,000</u>

During the year to 31 March 2018 an interest free loan of £25,000 was made to Afasic by a key supporter as part of a special appeal to supporters. A specific condition of this was that it would be repaid from the distribution of the outstanding legacy due to Afasic. As the first instalment of the legacy money was received by Afasic. Following the end of this reporting period, the loan has in fact been repaid in full in April 2022 after the receipt of the first instalment of the outstanding legacy money by Afasic.



# AFASIC

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 16 Finance lease commitments

Future minimum lease payments due under finance leases:

	2022 £	2021 £
Within one year	-	264

The charity had entered into an interest free hire purchase agreement for the acquisition of office equipment, which has now been repaid.

### 17 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Obligations under finance leases	16	-	264
Loans		25,000	25,000
Other taxation and social security		2,054	1,532
Trade creditors		2,857	2,756
Other creditors		228	228
Accruals and deferred income		-	2,933
		<u>30,139</u>	<u>32,713</u>

# AFASIC

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2021 £	Movement in funds		Balance at 31 March 2022 £
		Incoming resources £	Resources expended £	
<b>Works across the nations</b>				
CYMRU	919	-	(11)	908
Northern Ireland	261	-	(8)	253
<b>Supporting parents and professionals</b>				
Parent Support Service	11,991	1,333	(12,439)	885
Local Groups	32,729	7,206	(5,970)	33,965
<b>Supporting children and young people</b>				
Summer School	36,909	47,881	(32,972)	51,818
Bryony Walker Fund	5,378	-	-	5,378
West Midlands	333	-	(57)	276
Derby	2,500	-	-	2,500
DLD Together	-	26,048	(5,365)	20,683
	<u>91,020</u>	<u>82,468</u>	<u>(56,822)</u>	<u>116,666</u>

Details of certain restricted funds, including income from grants and donations are as follows:

#### Works across the nations:

##### CYMRU

Our projects in Wales came to an end in March 2018 as funding bids were unsuccessful and we were unable to find the funds necessary to maintain and develop our work there beyond this period.

##### Northern Ireland

Previously funded by a grant from the Big Lottery Fund for work with young people in Northern Ireland. This project has now been completed.

#### Supporting parents and professionals:

##### Parent Support Service

Provides support to parents through a telephone helpline, production and distribution of literature and publications and development of resources on the Afasic website.

##### Local Groups

Members who come together to form groups at a local level to provide mutual support, organise activities for children and young people and work in partnership with local authorities. Funds are raised and spent locally.

# AFASIC

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

---

#### 18 Restricted funds

(Continued)

##### **DLD Together**

A programme of remote training courses for parents of a child who has been diagnosed with Developmental Language Disorder. We are delighted that funding for this new project has come from a grant of £25,000 from the Communication Consortium and £1,000 from the 'Sternberg Award'.

##### **Supporting children and young people:**

##### **Transition Summer Schools**

This is a programme of innovative courses for children facing the move from primary to secondary school. The week-long courses aim to prepare the children for this move, arm them with strategies for dealing with things like bullying, and develop their social and language skills. We are very grateful to the main funders during the year, which included: The Foyle Foundation £13,250, the Weinstock Fund £5,000, Charles S French Charitable Trust £5,000, Vintner's' Company £5,000, Haremead Trust £5,000, Borrowes Charitable Trust £2,000 and the Boshier Hinton Foundation £2,000.

##### **Bryony Walker Fund**

A fund set up with donations made in memory of our Trustee and Vice Chair Bryony Walker who sadly passed away in 2014 to be used for work with young people.

##### **West Midlands Funds**

Funds to be used for our work in the West Midlands areas.

##### **Derby Area**

A donation of £2,500 from the Zochonis Charitable Trust for work in the Derby area.

Afasic is very grateful to all the donors mentioned above for their support of our work during this period.

# AFASIC

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds			
	Balance at 1 April 2020	Incoming resources	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers
	£	£	£	£	£	£
Legacy income - strategic plan	208,835	-	208,835	(6,177)	2,590	(71,000)
Parent support service & helpline	-	-	-	-	-	15,000
Summer Transition Courses	-	-	-	-	-	38,000
DLD Together parent training project	-	-	-	-	-	18,000
	208,835	-	208,835	(6,177)	2,590	-
						205,248

The first tranche of the long awaited legacy monies was received in March 2022 and this totalled £101,040.

The trustees have agreed to allocate £71,000 of these funds towards the ongoing maintenance and development of the three main projects and services of the organisation as follows:

Parent support service & helpline - £15,000  
Summer Transition Courses - £38,000  
DLD Together parent training project - £18,000.

A further £25,000 of the proceeds will be used to repay the loan liability as described in note 15 above. On receipt of the remaining balance due from the outstanding legacy, the trustees intend to invest these funds in the future development of Afasic and its charitable activities.

# AFASIC

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 20 Analysis of net assets between funds

Fund balances at 31 March 2022 are represented by:

Tangible assets  
Current assets/(liabilities)

Unrestricted funds	Designated funds	Restricted funds	Total	Unrestricted funds	Designated funds	Restricted funds	Total
2022	2022	2022	2022	2021	2021	2021	2021
£	£	£	£	£	£	£	£
3,622	-	5	3,627	1,870	-	9	1,879
171,272	205,248	116,661	493,181	105,293	208,835	91,011	405,139
174,894	205,248	116,666	496,808	107,163	208,835	91,020	407,018

## AFASIC

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2022

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#### 21 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	-	521
	<u>          </u>	<u>          </u>

#### 22 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).