

# **NRCPD**

(A company limited by guarantee)

## **UNAUDITED FINANCIAL STATEMENTS**

Year ended 31 December 2023

Charity No: 1170904  
Company No: 10510695

# Contents

	<b>Page</b>
Reference and administrative details of the Charity, its Trustees and Advisers	1
Trustees' Annual Report	2 – 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Statement of Cash Flows	12
Notes to the Financial Statements	13 - 22

## Reference and administrative details of the Charity, its Trustees and Advisers

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### Status

The organisation first became a registered charity in December 2016 and is a company limited by guarantee.

### Directors

E M Duncan (Resigned 31 December 2023)  
D Marshall  
R MacQueen  
H Maxwell-Hyslop (Resigned 31 December 2023)  
E Cordaro  
A Lees  
B H Palmer (Resigned 31 December 2023)  
D Ahier (Appointed 1 January 2024)  
P Challinor (Appointed 1 January 2024)  
G Hay (Appointed 1 January 2024)  
C Hemmingway (Appointed 1 January 2024)  
T Holroyd (Appointed 1 January 2024)  
A Murray (Appointed 1 January 2024)  
P Rees (Appointed 1 January 2024)  
A Sikder (Appointed 1 January 2024)  
T Thomas-Morton (Appointed 1 January 2024)

### Secretary

A Lees

### Key Management Personnel

T Thomas-Morton

### Registered office and principal address

Portland House, Belmont Business Park, Durham. DH1 1TW.

### Independent Examiner

Azets Audit Services, Wynyard Park House, Wynyard Avenue, Wynyard, TS22 5TB

### Principal bankers

Natwest Bank Plc, 12 Market Place, Durham, DH1 3NG.

### Solicitors

Lupton Fawcett LLP, Stamford House, Piccadilly, York. YO1 9PP.

# **Trustees Annual Report Year ended 31 December 2023**

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Charity No: 1170904  
Company No: 10510695

The trustees, who are directors of the charity for the purposes of company law, present their report and the unaudited financial statements for the period from 1 January 2023 to 31 December 2023.

## **Structure, governance and management**

The charitable company incorporated on 5 December 2016, commenced trading on 1 January 2017, and is organised through a Board of Trustees through whom all business is conducted.

The charitable company's governing documents are its Memorandum and Articles of Association dated 31 December 2019.

Trustees are eligible to serve up to two terms of four years each. Trustees are generally recruited through open advertising against the skills and experience needs of the board.

Induction sessions are held for new trustees upon appointment which includes an update presentation and attendance at training. New trustees are provided with an induction pack which includes issues of "charitable purpose" and "public benefit".

Trustees are satisfied that NRCPD meets the criteria of our charitable objects and of "public benefit".

Day to day management of the charity in the period was delegated to the Chief Executive, Theresa Thomas-Morton.

## **Objectives and principal activities**

### **The charity's aims**

NRCPD's objects are:

- To promote the needs of and protect deaf, deafened, hard of hearing and deaf blind people, by promoting the quality, conduct and professionalism of all communication professionals; and
- The advancement of education, for the benefit of the public in relation to the issues facing deaf, deafened, hard of hearing, and deaf blind people.

We do this by regulating communication professionals working with deaf and deafblind people throughout the UK, and by raising awareness of the barriers to access faced by deaf and deafblind people.

## Trustees Annual Report Year ended 31 December 2023

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### The charity's beneficiaries

Deaf, deafened, hard of hearing and deafblind people benefit from NRCPD's work as well as anyone who is communicating with deaf, deafened, hard of hearing and deafblind people.

Equal access to our services is important to us and we work throughout the UK to ensure that provision is as widespread as possible.

NRCPD was established to regulate and standardise communication support used between deaf, deafened, hard of hearing, deafblind and hearing people. NRCPD responds to the needs of beneficiaries through engagement with stakeholders, deaf individuals and organisations and through representation on the Board of Trustees.

We have referred to the Charity Commission's general guidance of public benefit when reviewing our objectives and in developing our strategic and operational plans. The current strategy for 2021-23 *Strategic Foundations* was launched in April 2021:

Our Vision: a society where excellence in language services empowers unlimited inclusion for d/Deaf\* and deafblind people.

Our Purpose: maintain trusted standards of language services between deaf and hearing people and work with others to raise awareness of the communication barriers that limit inclusion for d/Deaf\* and deafblind people.

The strategy set out six strategic aims:

- Understand our stakeholders
- Strengthen Regulation
- Develop the Professions
- Build Networks
- Influence for Change
- Sustainable Business

The strategy is reviewed annually to ensure all activities remain in line with the aims of the charity as business conditions change.

Pay and remuneration setting for key management personnel is undertaken by the Chair with support from the Board of Trustees who looked at affordability, benchmarking, changes in roles and responsibilities, and market forces.

# Trustees Annual Report

## Year ended 31 December 2023

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### Strategic Report

#### Achievements and performance

In the year to 31 December 2023 the main achievements for NRCPD have been:

#### Operations

##### Understanding Stakeholders

*NRCPD has been actively engaged in attending community and professional events to ensure that we have purposeful engagement with our stakeholders. This has included attendance at Deaf Day, visits to Universities responsible for developing Language Service Professionals and attendance at Professional Association Conferences and Workshops. We have been committed to attending increased in person events, as we understand how impactful this can be, particularly to d/Deaf and deafblind people.*

*The Board of Trustees has also increased to include a greater number of stakeholder representatives, including a wider cross section of registrants to represent the professions that we regulate, and an increase in d/Deaf community representation.*

*As we move through 2024, we will be increasing our in person visits, focusing on local community organisations in recognition that these local organisations are places of trusted information and, as such, create an opportunity for impactful engagement and awareness raising.*

##### Strengthen regulation

*The new NRCPD Professional Conduct and Complaints procedure was published and administered in 2023. The new procedure is underpinned by the principles of natural justice and 'right touch' regulation. Alongside the new procedure, we developed further guidance to support the procedure.*

*The addition of an independent registrar has strengthened NRCPD's regulation by ensuring an independent, and appropriately qualified, decision maker is involved in all fitness to practice procedures, including registration applications and professional conduct processes.*

*To achieve 'right touch regulation' further guidance and clear pathways was required for Regulated Trainees and those supporting these developing professionals. NRCPD clarified the guidance for Regulated Trainees and, in 2024 will provide further guidance and training to Senior Practitioners and Practice Assessors to ensure effective and responsive regulation is applied to Regulated Trainees.*

*Registration categories for Registered Interpreters for Deafblind people were developed with the background portal changes instigated. 2024 will see the launch of these new categories, which will give greater clarity to service users and requestors.*

## Trustees Annual Report Year ended 31 December 2023

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### Develop the Professions

*The notetaking and STTR training was undertaken in 2023, increasing the number of registered notetakers and STTRs.*

*Guidance for Regulated Trainees, Senior Practitioners and Practice Assessors was completed and prepared for publication and updated training in 2024.*

*The Registered Interpreters for Deafblind people's categories were clarified and the NRCPD portal underwent development to allow for the expansion of these categories.*

*NRCPD Continued to work with Professional Associations and LSP Educators in the provision of training and guidance for Language Service Professionals.*

### Build Networks

*NRCPD continues to build networks with Professional Associations, Public Sector Bodies and Partner Organisations. NRCPD's emergence as an independent voice in the sector has been enabled by the clear strategic statement of vision and mission we have set out, and our willingness to partner with other organisations on matters of common interest.*

### Influence for change

*NRCPD has focused its efforts on the area of procurement, to ensure that the linguistic needs of Deaf and deafblind people are considered at contract level.*

*Our involvement in the BSL Alliance group continues our commitment to work collaboratively with partner organisations to ensure the British Government has evidence to support their work and apply the BSL Act.*

### **Registration**

*NRCPD has historically seen year on year increases in registrations and this has continued in 2023 – yearly average is an increase of 60 registrants per year. Growth in 2023 was 101 additional registrants across the professions.*

*At 31/12/2018 = 1551*

*At 31/12/2019 = 1631 (\*1590)*

*At 31/12/2020 = 1617\**

*At 31/12/2021 = 1667*

*At 31/12/2022 = 1803*

*At 31/12/2023 = 1904*

*\*From 2020 onwards register figures are adjusted for dual registrations – people registered in more than one profession. The adjusted figure for 2019 is included for comparison and shows register growth of 27 (1.7%) for 2020. Figures reported in previous years were unadjusted (*italics*).*

# Trustees Annual Report

## Year ended 31 December 2023

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### Financial review

*Our upskilling in the complaints team has led to complaints costs remaining within manageable levels within the overall out turn for the year. There has been some sign of inflationary pressures on our overheads in 2023 (and Q1 2022), and we expect this to continue through 2024. This had an effect on our development costs, however careful budgeting and focused out turn resulted in a positive year end.*

*There was some staff turnover towards the end of the year that required careful management of specialist roles. We engaged the services of an Independent Registrar and now have a staff team with the appropriate skills and qualifications to undertake the core functions of NRCPD.*

*In sum, careful budget management has resulted in a £37K surplus outturn in 2023 and registration growth in excess of forecast (5.6% against target of 3%). Once again therefore NRCPD has managed to spend more on charitable activity whilst also maintaining an inflation-based pay rise for staff and keeping registration fees static. This will continue to be the baseline finance strategy so that inflation and increased activity is covered by growth and not with fee rises. Though we continue to keep this under review.*

*Debtor and creditor (respectively fees owed and mainly fees in advance) figures remain stable as a proportion of income.*

### KPIs

*The Board monitors performance on the following indicators for 2023:*

- *Free reserve levels – above £128k*
- *Current ratio – above 1.5*
- *Register growth - 3% or higher*
- *Net surplus/deficit – net surplus*

### Principal risks and uncertainties

*Trustees review risks annually to identify and grade all known risks to the charity as part of the annual planning cycle. Appropriate mitigating actions are identified, and the effectiveness of these actions monitored. The process is overseen by the Board of Trustees.*

*The Board consider these are the key near- and medium-term risks for NRCPD:*

- *Reversal of register growth during organisational change*
- *Ongoing compliance risk: GDPR, employment law etc*
- *Financial sustainability*
- *Loss of key personnel*



# Trustees Annual Report

## Year ended 31 December 2023

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### Reserves

*NRCPD currently has one unrestricted reserve – an unrestricted General Reserve. There is a need to maintain a level of general reserves to enable the charity to cope with a variety of events, either day to day or exceptional. NRCPD believes that its reserves must be managed as a valuable asset for the organisation. As such it is important to balance the need to spend the reserved income of the charity with the potential risks that may be faced in the future.*

### Maintenance of reserves levels

*NRCPD maintains unrestricted reserves at a level to cover unforeseen emergency costs or fall in income arising from business interruption or cessation, costs from complex misconduct complaint cases or external environmental factors.*

*The amount considered appropriate for this under pre-Covid conditions was £117k at the end of 2020. Adjusted for Covid risk the Board agreed the minimum reserves at the end of 2020 were to be £155k. Trustees will not now approve any annual budget that will reduce unrestricted reserves below this level.*

*Free reserve levels (net funds less fixed assets) at 31 December 2023 were £284,954 and the additional reserve funds will contribute to developing NRCPD capability and activity.*

*Trustees reviewed the required reserve levels in February 2023 and have set a minimum of £128,000 for the end of 2023.*

### The Future

*Future activities in 2024 will concentrate on delivering against the Strategic Foundations, most significantly in these areas:*

- *Understanding Stakeholders:*
  - *Increased face to face engagement with the Deaf and deafblind community*
  - *Continued engagement with Professional Associations and other Profession representatives*
- *Strengthening regulation:*
  - *Developing the infrastructure to support the administration of 'right touch regulation'*
- *Developing the professions:*
  - *Consideration of other registration categories, including Communication Support worker and Trainee Lipspeaker*
- *Building networks:*
  - *establishing additional stakeholder forums*
- *Influence for change*
  - *engagement with Government under the BSL Act*
- *Sustainable Business: growth of grant bidding, O&D, compliance (legal, cyber, VAT, GDPR).*

*NRCPD is committed to fortifying our frameworks, enhancing visibility, ensuring a balanced regulatory approach and aligning our practices with contemporary voluntary regulation standards, all aimed at fostering greater professionalism and accountability within the sector.*

## Trustees Annual Report Year ended 31 December 2023

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### **Statement of trustees' responsibilities**

*The trustees (who are also directors of NRCPD for the purposes of company law) are responsible for preparing the Trustees' Annual 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 charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. 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 judgments 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 charitable company will continue in business.*

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Statement as to compliance of the financial statements**

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the organisation's Memorandum and Articles of Association 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 (FRS 102).

Approved by a meeting of the Board of Trustees on 9 July 2024 and signed on their behalf by:

Trustee: 

Gordon Hay, Chair

Trustee: 

Alan Lees, Treasurer

## **Independent Examiner's Report to the Trustees of NRCPD (A Company Limited By Guarantee)**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2023 which are set out on pages 10 to 22.

### **Responsibilities and basis of report**

As the charity 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 company'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**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 that in any material respect:

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.

Signed:



Graham Fitzgerald BA FCA DChA  
On behalf of Azets Audit Services  
Wynyard Park House, Wynyard, Billingham, TS22 5TB

Date:

22 August 2024

**Charitable Company Statement of Financial Activities for the period  
Year ended 31 December 2023 (including Income and Expenditure  
Account)**

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>					
Charitable activities					
Registration		383,109	0	383,109	376,045
Other income		3,135	0	3,135	5,500
Lottery grant income		0	0	0	10,000
Investment		7,153	0	7,153	1,352
Total income		393,397	0	393,397	392,897
<b>Expenditure on:</b>					
Charitable activities:					
Registration	2a	333,734	4,345	338,079	435,614
Other	2b	18,085	0	18,085	13,070
Total expenditure		351,819	4,345	356,164	448,684
Net movement in funds		41,578	(4,345)	37,233	(55,787)
<b>Reconciliation of funds</b>					
Total funds brought forward		252,106	4,345	256,451	312,238
Transfers		0	0	0	0
Total funds carried forward		293,684	0	293,684	256,451

All operations derive from continuing activities.

**Charitable Company Balance Sheet as at 31 December 2023**

	Note	2023	2022
<b>Fixed Assets</b>			
Tangible assets	8	<u>8,730</u>	<u>18,321</u>
Total fixed assets		8,730	18,321
<b>Current assets</b>			
Debtors	9	<u>37,940</u>	<u>38,959</u>
Cash at bank and in hand		<u>470,692</u>	<u>400,308</u>
		<u>508,632</u>	<u>439,267</u>
<b>Creditors: Amounts falling due within one year</b>	10	<u>(223,678)</u>	<u>(201,137)</u>
<b>Net current assets</b>		<u>284,954</u>	<u>238,130</u>
<b>Net assets</b>		<u>293,684</u>	<u>256,451</u>
<b>Funds of the charity:</b>			
<b>Unrestricted funds:</b>			
General funds	12	<u>293,684</u>	<u>252,106</u>
<b>Restricted funds</b>		<u>0</u>	<u>4,345</u>
<b>Total funds</b>		<u>293,684</u>	<u>256,451</u>

For the year ending 31 December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 13 to 22 were approved by the Board of Trustees and authorised for issue on 9 July 2024 and were signed on their behalf by:

Trustee:   
Gordon Hay, Chair

Trustee:   
Alan Lees, Treasurer

## Statement of cash flows

### Year ended 31 December 2023

	Note	2023 £	2022 £
<b>Net cash flows from operating activities</b>	15	70,504	(49,902)
<b>Cash flows from investing activities</b>			
Additions		(120)	(2,065)
<b>Net cash from investing activities</b>		<u>70,384</u>	<u>(51,967)</u>
Increase (decrease) in cash and cash equivalents in the year		70,384	(50,470)
Cash and cash equivalents at the beginning of the year		<u>400,308</u>	<u>450,778</u>
<b>Total cash and cash equivalents at the end of the year</b>		<u><b>470,692</b></u>	<u><b>400,308</b></u>
<b>Relating to:</b>			
Cash at bank and in hand		470,692	400,308
Short term investments		<u>-</u>	<u>-</u>
<b>Total cash and cash equivalents at the end of the year</b>		<u><b>470,692</b></u>	<u><b>400,308</b></u>

## Notes to the Financial Statements for the year ended 31 December 2023

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### 1. Accounting policies

#### 1a) Basis of preparation

NRCPD is a charitable company, limited by guarantee, registered in England. The address of the charity's registered office and principal place of business is Portland House, Belmont Business Park, Durham. DH1 1TW.

NRCPD meets the definition of a public benefit entity under FRS 102. The charity exists for the benefit of the public through promoting the quality, conduct and professionalism of all communication professionals working with deaf, deafened, hard of hearing and deaf blind people, and through the advancement of education in relation to the issues facing deaf, deafened, hard of hearing, and deaf blind people.

These financial statements have been prepared in accordance with "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), (Charities SORP (FRS 102)), and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost of transaction value, and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' (Charities SORP (FRS 102)) and the Companies Act 2006.

#### Going concern

The charity had total funds of £293,684 as at 31 December 2023 (increase of £37,233 from 31 December 2022) and a year-end cash balance of £470,692 (2022: £400,308).

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1b) Incoming resources

All income disclosed in the Statement of Financial Activities is shown on an entitlement basis.

All grant income is shown on an entitlement basis, except for restricted funds, where any income received in advance of expenditure is taken to the Statement of Financial Activities when the charity becomes unconditionally entitled to the grant.

Fees for registrations are normally invoiced in advance and those applicable to the year accounted for in the Statement of Financial Activities. Fees received during the year applicable to future periods are shown as deferred income in the balance sheet.

### 1. Accounting policies (continued)

#### 1c) Expenditure

Resources expended are recognised in the period in which legal or constructive obligation arises and include attributable VAT, which cannot be recovered.

Resources expended are allocated to the particular activity to which the cost relates. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned based on an estimate of the staff time.

Governance costs relate to the costs associated with meeting the constitutional and statutory requirements of the charity.

#### 1d) Pension costs

Contributions to defined contribution schemes are charged to the Statement of Financial Activities as they are incurred.

#### 1e) Funds

Unrestricted funds are generated surpluses of the group without further specified purpose and are available as general funds.

Designated funds are unrestricted funds, earmarked by the trustees for particular purposes.

Restricted funds are to be used for specific purposes as prescribed by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

#### 1f) Taxation

The charity is a registered charity and is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxable Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

#### 1g) Cash at bank and in hand

Cash at bank and cash in hand includes cash held at bank and cash held in short term investments.

#### 1h) Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 "Other Financial Instruments Issues" of FRS 102, in full to all of its financial instruments.

All of the charities financial assets and financial liabilities qualify as basis financial instruments. Basic Financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.



### 1. Accounting policies (continued)

#### **Financial assets: Trade and other debtors**

Trade, group and other debtors (including accrued income) which are receivable within one year and which do not constitute a financing transaction are initially measured at the transaction price and subsequently measured at amortised cost, being the transaction price less any amounts settled and any impairment losses.

A provision for impairment of trade debtors is established when there is objective evidence that the amounts due will not be collected according to the original terms of the contract. Impairment losses are recognised in profit or loss for the excess of the carrying value of the trade debtor over the present value of the future cash flows discounted using the original effective interest rate. Subsequent reversals of an impairment loss that objectively relate to an event occurring after the impairment loss was recognised, are recognised immediately in profit or loss.

#### **Financial liabilities: Trade and other creditors**

Trade, group and other creditors (including accruals) payable within one year that do not constitute a financing transaction are initially measured at the transaction price and subsequently measured at amortised cost, being the transaction price less any amounts settled.

#### **Critical accounting estimates and areas of judgement**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

## Notes to the Financial Statements for the year ended 31 December 2023

### 2. Expenditure

#### 2a) Charitable activities – unrestricted

##### Unrestricted

	Registration £	2023 £	2022 £
Direct costs	41,738	41,738	128,678
Staff costs	155,988	155,988	147,352
Allocated overheads	136,008	136,008	153,929
<b>Total</b>	<b>333,734</b>	<b>333,734</b>	<b>429,959</b>

##### Restricted

	Registration £	2023 £	2022 £
Direct costs	4,345	4,345	5,655
<b>Total</b>	<b>4,345</b>	<b>4,345</b>	<b>5,655</b>

#### 2b) Governance costs – unrestricted

	2023 £	2022 £
Direct committee costs including travel	12,335	7,713
Independent Examiner's Fee	2,190	1,980
Other Costs	3,560	3,377
<b>Total</b>	<b>18,085</b>	<b>13,070</b>

## Notes to the Financial Statements for the year ended 31 December 2023

	2023 £	2022 £
<b>Analysis of allocated overheads</b>		
Staff costs including travel and welfare	30,102	67,023
Office running	51,170	47,542
Premises	14,392	8,839
Depreciation	9,711	10,808
Professional fees	11,197	14,734
Travel and subsistence	10,635	2,052
Insurance	7,433	1,519
Other costs	1,368	1,412
	<u>136,008</u>	<u>153,929</u>

### 3. Net incoming resources is after charging:

	2023 £	2022 £
Independent Examiner's Fee	2,190	1,980
	<u>2,190</u>	<u>1,980</u>

### 4. Staff costs

	2023 £	2022 £
Salaries	170,000	174,881
Employer's National Insurance	10,417	10,754
Employer's Pension Contributions	3,491	3,827
	<u>183,908</u>	<u>189,462</u>
Recruitment fees	2,183	24,654
	<u>186,091</u>	<u>214,116</u>

The average number of employees during the year was 7. (2022: 6)

No employees received annual emoluments exceeding £60,000.

#### Key management personnel

The key management personnel of the charity comprise the Trustees and Director. The total employee benefits of the key management personnel of the charity were £55,218. (2022: £54,868).

## Notes to the Financial Statements for the year ended 31 December 2023

### 5. Pension costs

The charge to SOFA is the amount of the contributions payable.

The amount of contributions outstanding at the year end was £650 (2022: £804).

### 6. Indemnity insurance

The Charity has Professional Liability Insurance cover for Trustees, committee members and staff via AXA Insurance UK PLC Associations and Charities policy.

The limit of Indemnity in any one year is £500,000 for which a premium of £6,725, was paid (2022: £515 for £500,000) and was renewed for 2023.

### 7. Trustees remuneration and disbursement of expenses

The Articles of Association permit the payment of fees and expenses to trustees when acting as examiners and trainers, etc, where such expertise is in short supply.

Trustees were reimbursed a total of £1,375 for travel and subsistence expenses in 2023 for attendance at trustee meetings and other events (2022: Nil).

8. Tangible fixed assets	Computer Software	Office Equipment	Computer Equipment	Total
<b>Cost</b>				
<b>As at 1st Jan 2023</b>	37,060	2,953	14,514	54,527
<b>Additions</b>	0	0	120	120
<b>Disposals</b>	0	0	0	0
<b>As at 31st Dec 2023</b>	37,060	2,953	14,634	54,647
<b>Depreciation</b>				
<b>As at 1st Jan 2023</b>	22,591	2,044	11,571	36,206
<b>Charge for the year</b>	7,412	512	1,787	9,711
<b>Disposals</b>	0	0	0	0
<b>As at 31st Dec 2023</b>	30,003	2,556	13,358	45,917
<b>Net Book Value</b>				
<b>As at 31st Dec 2023</b>	7,057	397	1,276	8,730
<b>As at 31st Dec 2022</b>	14,469	909	2,943	18,321

## Notes to the Financial Statements for the year ended 31 December 2023

### 9. Debtors

	2023 £	2022 £
Trade debtors	32,434	34,488
Prepayments	5,506	4,471
	<u>37,940</u>	<u>38,959</u>

### 10. Creditors

	2023 £	2022 £
Trade Creditors	19,919	14,848
Other Tax and Social Security	4,350	3,767
Accruals	2,190	3,479
Deferred Income	197,219	179,043
	<u>223,678</u>	<u>201,137</u>
<b>Amount deferred in current period</b>	<u>197,219</u>	<u>179,043</u>
<b>Deferred income at 31 December 2023</b>	<u>197,219</u>	<u>179,043</u>

Deferred income relates to registration fees invoiced in advance.

### 11. Financial Instruments

The carrying amounts of the Charity's financial instruments at 31 December 2023 were:

	2023 £	2022 £
<b>FINANCIAL ASSETS</b>		
Debt instruments measured at amortised cost:		
Trade Debtors	32,434	34,488
<b>TOTAL</b>	<u>32,434</u>	<u>34,488</u>
<b>FINANCIAL LIABILITIES</b>		
Measured at amortised cost:		
Trade Creditors	19,919	14,848
Accruals	2,190	3,479
<b>TOTAL</b>	<u>22,109</u>	<u>18,327</u>

## Notes to the Financial Statements for the year ended 31 December 2023

### 12. Movements in funds year ended 31 December 2023

	Balance b/fwd £	Incoming resources £	Outgoing resources £	Transfers £	Balance c/fwd £
<b>Unrestricted funds:</b>					
General funds	252,106	393,397	351,819	0	293,684
<b>Restricted funds:</b>					
National Lottery Fund	4,345	0	4,345		0
<b>Total funds</b>	<b>256,451</b>	<b>393,397</b>	<b>356,164</b>	<b>0</b>	<b>293,684</b>

### Movements in funds year ended 31 December 2022

	Balance b/fwd £	Incoming resources £	Outgoing resources £	Transfers £	Balance c/fwd £
<b>Unrestricted funds:</b>					
General funds	312,238	382,897	443,029		252,106
<b>Restricted funds:</b>					
National Lottery Fund	0	10,000	5,655		4,345
<b>Total funds</b>	<b>312,238</b>	<b>392,897</b>	<b>448,684</b>		<b>256,451</b>

### 13. Members liability

The company is limited by guarantee and in the event of the winding up of the company, the liability of its members is limited to £1.

### 14. Related party transactions

Thomas Holroyd, a trustee, is also a registered Sign Language Interpreter with NRCPD. Fees are charged in line with the published price list. Fees charged during the year amounted to £234 (2022 £234) and the balance at 31 December 2023 was £nil (2022: £nil).

Elisabetta Cordaro, a trustee, is also a registered Speech to Text Reporter with NRCPD. Fees are charged in line with the published price list. Fees charged during the period amounted to £177 (2022: £177) and the balance at 31 December 2023 was £nil (2022: £nil).

Alan Murray, a trustee, is also a registered Sign Language Interpreter with NRCPD. Fees are charged in line with the published price list. Fees charged during the period amounted to £177 (2022: £177) and the balance at 31 December 2023 was £nil (2022: nil).

Phillip Rees, a trustee, is also a registered Sign Language Interpreter with NRCPD. Fees are charged in line with the published price list. Fees charged during the year amounted to £177 (2022: £177) and the balance at 31 December 2023 was £nil (2022: £nil).

Akbar Sikder, a trustee, is also a registered Sign Language Interpreter with NRCPD. Fees are charged in line with the published price list. Fees charged during the year amounted to £234 (2022 £234) and the balance at 31 December 2023 was £nil (2022: £nil).

## Notes to the Financial Statements for the year ended 31 December 2023

### 15. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net movement in funds	37,233	(55,787)
Depreciation	9,711	10,808
Decrease (Increase) in debtors	1,019	(5,282)
Increase in creditors	22,541	1,169
	<u>70,504</u>	<u>49,092</u>
Net cash inflow from operating activities		

### 16. Analysis of net assets between funds, year ended 31 December 2023

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 December 2023 as represented by:			
Investment assets	8,730	0	8,730
Current assets	508,632	0	508,632
Current liabilities	(223,678)	0	(223,678)
	<u>293,684</u>	<u>0</u>	<u>293,684</u>

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 December 2022 as represented by:			
Investment assets	18,321	0	18,321
Current assets	434,922	4,345	439,267
Current liabilities	(201,137)	0	(201,137)
	<u>252,106</u>	<u>4,345</u>	<u>256,451</u>

## **Notes to the Financial Statements for the year ended 31 December 2023**

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### **17. Controlling party**

NRCPD Trustees are the only Members of the Charity and are the Company Directors for the purposes of the Companies Act 2006. There are no ultimate controlling parties or Persons with Significant Control.