

NATIONAL ASSOCIATION OF LANGUAGE ADVISERS
REPORT OF THE OFFICERS AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

Hilden Park Accountants Limited
Hilden Park House
79 Tonbridge Road
Hildenborough
Tonbridge
Kent
TN11 9BH

NATIONAL ASSOCIATION OF LANGUAGE ADVISERS

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FOR THE YEAR ENDED 31 AUGUST 2023**

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NATIONAL ASSOCIATION OF LANGUAGE ADVISERS

**ASSOCIATION INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2023**

OFFICERS:

Jenny Carpenter
Alice Harrison
Mike Rauh
Beverly Whiteside
Marie O'Sullivan

BANK:

NatWest

ACCOUNTANTS:

Hilden Park Accountants Limited
Hilden Park House
79 Tonbridge Road
Hildenborough
Tonbridge
Kent
TN11 9BH

NATIONAL ASSOCIATION OF LANGUAGE ADVISERS

**REPORT OF THE OFFICERS
FOR THE YEAR ENDED 31 AUGUST 2023**

The officers present their report with the financial statements of the association for the year ended 31 August 2023.

PRINCIPAL ACTIVITY

The principal activity of the association in the year under review was that of the support and training in the languages field.

OFFICERS

The officers shown below have held office during the whole of the period from 1 September 2022 to the date of this report.

- Jenny Carpenter - President
- Alice Harrison - Chair
- Mike Rauh - Secretary
- Beverly Whiteside - Treasurer
- Marie O’Sullivan – Communications Officer

ON BEHALF OF THE BOARD:

.....
Jenny Carpenter - Officer

Date:

NATIONAL ASSOCIATION OF LANGUAGE ADVISERS

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2023

	2023 £	2022 £
INCOME	1,960	6,570
Administrative expenses	<u>1,204</u>	<u>3,196</u>
OPERATING SURPLUS	756	3,374
Interest receivable and similar income	<u>70</u>	<u>4</u>
SURPLUS BEFORE TAXATION	826	3,378
Tax on surplus	<u>-</u>	<u>-</u>
SURPLUS FOR THE FINANCIAL YEAR	<u>826</u>	<u>3,378</u>

The notes form part of these financial statements

NATIONAL ASSOCIATION OF LANGUAGE ADVISERS

BALANCE SHEET
31 AUGUST 2023

	Notes	2023 £	2022 £
CURRENT ASSETS			
Cash at bank		<u>19,699</u>	<u>18,345</u>
		19,699	18,345
CREDITORS			
Amounts falling due within one year	3	<u>528</u>	<u>-</u>
NET CURRENT ASSETS		<u>19,171</u>	<u>18,345</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>19,171</u>	<u>18,345</u>
RESERVES			
Retained earnings		<u>19,171</u>	<u>18,345</u>
		<u>19,171</u>	<u>18,345</u>

The financial statements were approved by the Officers and authorised for issue on 27 June 2024 and were signed on its behalf by:

J Carpenter
.....
Jenny Carpenter - Officer

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared under the historical cost convention.

The financial statements are presented in pounds sterling, which is the functional currency of the Association and rounded to the nearest pound.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes in relation to income from membership fees and conference fees. Membership fees are recognised over the period in which they relate and income from conference fees are recognised once the conference has taken place.

Taxation

Taxation for the year comprises current tax. Tax is recognised in the Income and Expenditure Account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

2. EMPLOYEES AND OFFICERS

The average number of employees during the year was NIL (2022 - NIL).

3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Accruals and deferred income	<u>528</u>	<u>-</u>

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
NATIONAL ASSOCIATION OF LANGUAGE ADVISERS**

In order to assist you to fulfil your duties, we have prepared for your approval the financial statements of National Association of Language Advisers for the year ended 31 August 2023 which comprise the Income and Expenditure Account, Balance Sheet and the related notes from the association's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Officers of National Association of Language Advisers, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of National Association of Language Advisers and state those matters that we have agreed to state to the Officers of National Association of Language Advisers, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than National Association of Language Advisers and its Officers, as a body, for our work or for this report.

It is your duty to ensure that National Association of Language Advisers has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of National Association of Language Advisers. You consider that National Association of Language Advisers is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of National Association of Language Advisers. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Hilden Park Accountants Limited
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Tonbridge
Kent
TN11 9BH

Date:

NATIONAL ASSOCIATION OF LANGUAGE ADVISERS

DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2023

	2023		2022
	£	£	£
Income			
Membership income	1,960		2,135
Conference income	-		4,435
	<u>1,960</u>		<u>6,570</u>
Interest receivable and similar income			
Bank interest	<u>70</u>		<u>4</u>
	2,030		6,574
Expenditure			
Conference expenses	-		2,493
Regional meeting expenses	102		193
Computer expenses	-		30
Sundry	34		-
Accounting	<u>1,068</u>		<u>480</u>
	<u>1,204</u>		<u>3,196</u>
NET SURPLUS	<u><u>826</u></u>		<u><u>3,378</u></u>

This page does not form part of the statutory financial statements
