

NATIONAL ASSOCIATION OF LANGUAGE ADVISERS
REPORT OF THE OFFICERS AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

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

NATIONAL ASSOCIATION OF LANGUAGE ADVISERS

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

	Page
Association Information	1
Report of the Officers	2
Income and Expenditure Account	3
Balance Sheet	4
Notes to the Financial Statements	5
Chartered Accountants' Report	6
Detailed Income and Expenditure Account	7

NATIONAL ASSOCIATION OF LANGUAGE ADVISERS

**ASSOCIATION INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2024**

OFFICERS:	Yvonne Kennedy Alice Harrison Mike Rauh Beverly Whiteside Marie O’Sullivan
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BANK:	NatWest
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ACCOUNTANTS:	Hilden Park Accountants Limited Hilden Park House 79 Tonbridge Road Hildenborough Tonbridge Kent TN11 9BH
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NATIONAL ASSOCIATION OF LANGUAGE ADVISERS

REPORT OF THE OFFICERS FOR THE YEAR ENDED 31 AUGUST 2024

The officers present their report with the financial statements of the association for the year ended 31 August 2024.

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 2023 to the date of this report.

Alice Harrison - Chair

Mike Rauh - Secretary

Beverly Whiteside - Treasurer

Marie O'Sullivan – Communications Officer

Other changes in officers are as follows:

Jenny Carpenter resigned as president on 6th July 2024

Yvonne Kennedy appointed as president on 6th July 2024

ON BEHALF OF THE BOARD:

Yvonne Kennedy - Officer

Date: 16th May 2025

NATIONAL ASSOCIATION OF LANGUAGE ADVISERS

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2024**

	2024 £	2023 £
INCOME	3,605	1,960
Administrative expenses	<u>4,197</u>	<u>1,204</u>
OPERATING SURPLUS/(DEFICIT)	(592)	756
Interest receivable and similar income	115	70
	<u> </u>	<u> </u>
SURPLUS/(DEFICIT) BEFORE TAXATION	(477)	826
Tax on surplus	<u>-</u>	<u>-</u>
SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR	<u>(477)</u>	<u>826</u>

The notes form part of these financial statements

NATIONAL ASSOCIATION OF LANGUAGE ADVISERS

BALANCE SHEET 31 AUGUST 2024

	Notes	2024 £	2023 £
CURRENT ASSETS			
Cash at bank		<u>19,750</u>	<u>19,699</u>
		19,750	19,699
CREDITORS			
Amounts falling due within one year	3	<u>1,056</u>	<u>528</u>
NET CURRENT ASSETS		<u>18,694</u>	<u>19,171</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>18,694</u>	<u>19,171</u>
RESERVES			
Retained earnings		<u>18,694</u>	<u>19,171</u>
		<u>18,694</u>	<u>19,171</u>

The financial statements were approved by the Officers and authorised for issue on 16th May 2025 and were signed on its behalf by:

Yvonne Kennedy - Officer

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

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 (2023 - NIL).

3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Accruals and deferred income	<u>1056</u>	<u>528</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 2024 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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Date: 16th May 2025

NATIONAL ASSOCIATION OF LANGUAGE ADVISERS

**DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2024**

	2024		2023
	£	£	£
Income			
Membership income	1,680		1,960
Conference income	1,525		-
Donations	400		-
	<u>3,605</u>		<u>1,960</u>
Interest receivable and similar income			
Bank interest	<u>115</u>		<u>70</u>
	3,720		2,030
Expenditure			
Conference expenses	2,794		-
Regional meeting expenses	140		102
Computer expenses	735		-
Sundry	-		34
Accounting	528		1068
	<u>4,197</u>		<u>1,204</u>
NET SURPLUS/(DEFICIT)	<u><u>(477)</u></u>		<u><u>826</u></u>

This page does not form part of the statutory financial statements