



# 2023 ANNUAL REPORT

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



# **Annual Report and Financial Statements**

## **for the year ended 31<sup>st</sup> December 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2015).

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

***[www.signalong.org.uk](http://www.signalong.org.uk)***

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## **Mission Statement of SIGNALONG The Communication Charity**

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

### **Aims**

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

### **Signalong strives to achieve this**

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

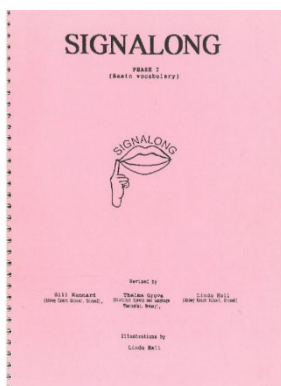
## Introduction

Signalong is a sign-supported communication system designed for children and adults who have speech and language difficulties. Most users have learning disabilities or autism spectrum disorders, but the system is available to anyone who needs signing, including those with physical disabilities or hearing impairment.

Increasingly, Signalong is being used with children who are deaf and have a learning disability because BSL is too complex. Signalong continues to be used with those who use alternative languages whilst they learn to communicate in English.

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

**FIRST EDITION**



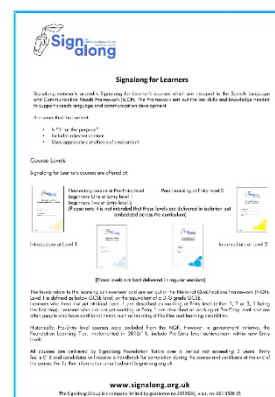
Signalong was first published in 1992 at a Kent school for children with severe learning difficulties and its founders were two teachers and a speech and language therapist. Due to its success, Signalong became a registered charitable company limited by guarantee in 1994.

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

Signalong provides a range of training courses including Workshops, Introductory, Foundation, Foundation Extension, Signalong Training Assistant and Tutor Training for those who wish to train others.

We also offer Signalong training for learners at Elementary and Beginners, Peer Learning, Introductory and Intermediate level. We currently have 528 pupils enrolled, 492 have already completed their course.

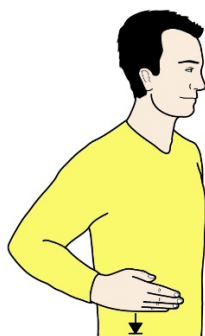
In addition, Signalong produce a wide range of paper and digital resources.



## Objectives and Activities

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

### TO NEED



### TO CHOOSE



### TO WANT



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

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

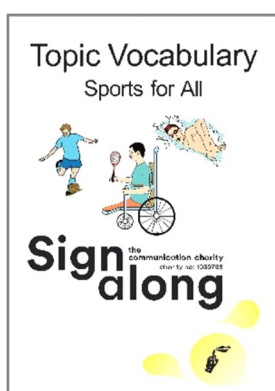
## Development



In January we appointed Annie Gray as Production Officer who is responsible for the production of our manuals and resources. Following training, Annie will also help to support our Tutors with the administration of their courses and registration.

The development of the Android version of the Sign Studio App has been long overdue and was finally completed and launched in June.

The App has over 30,000 downloads in the UK and worldwide. Newly developed signs are added regularly and there is nearly 9, 000 sign descriptions of vocabulary for early years to adulthood.



This manual of sports vocabulary is an invaluable resource for individuals who rely on signing as their primary mode of communication within sporting environments. It is designed to assist sports venues in communicating more effectively with their patrons, as well as aiding coaches, teachers, and participants in sporting activities.

It is important that we strive to include socially disadvantaged individuals, making sure everyone feels welcome and socially connected.

The vocabulary contained in this manual covers a wide range of sports-related terms, making it an indispensable tool for anyone involved in the world of sports. Whether you are a beginner or an experienced athlete, this book is sure to enhance your understanding and enjoyment of sports through the use of Signalong.

Due to demand, we have introduced the option of a commissioned license posters. This service is for those who wish to distribute their poster to a large number of staff, parents and service users. The license permits the commissioner to customize the layout and purchase the file allowing them to print the poster and saving costs. In addition, we also offer a digital version where the license holder can place the poster on their website or social media enabling anyone to download and print.



The Signalong Friendly membership scheme is for those who are proud supporters of Signalong and would like to let others know of their commitment to provide a signing inclusive environment. The scheme continues to thrive and we are regularly seeing schools and organisations proudly displaying the logo on their websites, stationery and social media. At the end of the year we had 3 Bronze, 418 Silver and 10 Gold organisations.



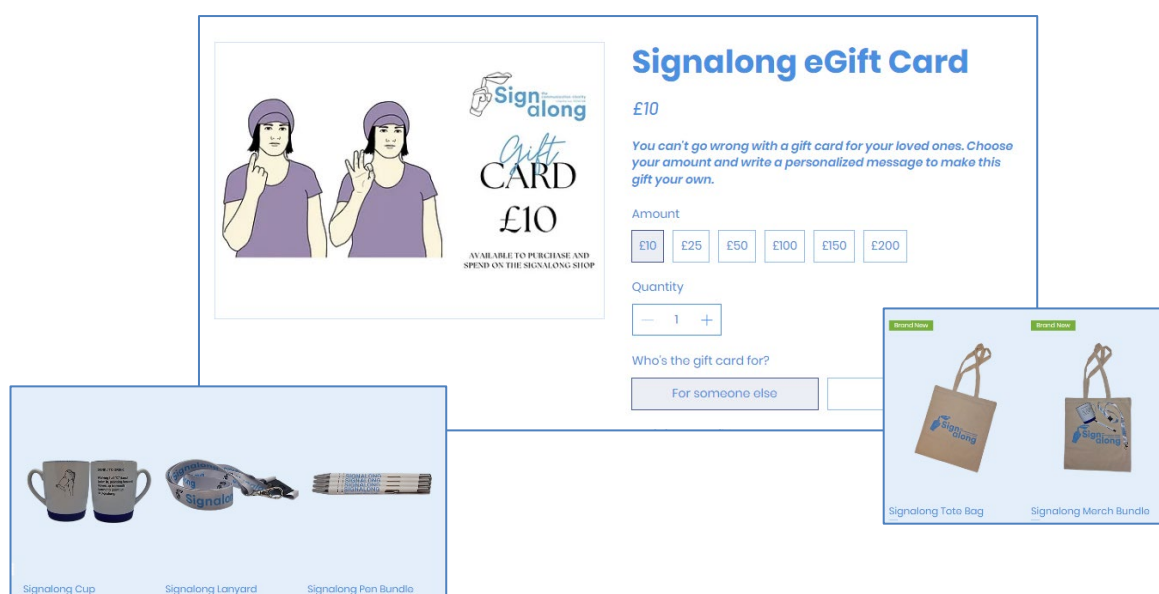
In June, Signalong had an exhibition at the Inspiring Leadership Conference in Birmingham. The event was attended by over 900 decision makers from the West Midlands, Cheshire and Oldham. Many thanks to all of our Tutors who came along to say hello, it was great to see so many of you.



Towards the end of the year we invested in the development of a new online shop which complements our existing website. The new shop allows us to list all of our products including the index pages of manuals, advertise courses and take bookings. In addition, we have valuable access to sales statistics so that we can identify gaps in our offering. A huge thanks to Maxine for her hard work pulling it all together.



We now have the option to add discount codes, gift vouchers and also have a range of merchandise which is proving to be very popular.





## HELLO



We are really excited to reveal that work has begun on the development of an avatar to support Signalong for Babies nursery rhymes manual. The avatar will sign the highlighted vocabulary in the manual accompanied by singing. We will be using local artists to record the vocals, arrange the music and develop the avatar. We anticipate the launch in spring 2024 and we are planning on attending several baby themed events throughout the year to promote the video, Signalong for Babies courses and identify additional Trainers to deliver our courses.

We were delighted to welcome our Tutors to regional conferences in Swindon, Leicester, Essex, Norfolk, Scotland and Guernsey. However, many of our regular venues used to host our events have significantly raised their daily delegate rate. This has resulted in identifying alternative venues and new locations for some conferences.

## Training

Senior Tutors delivered 13 Tutor Training courses throughout the year in Carmarthen, Dorset, 2 in Scotland, Oldham, Norwich, Guernsey and 6 online courses. By the end of the year we had trained an additional 76 new Tutors.

Our Tutor network delivered 204 Foundation courses, 36 Introductory and 480 Workshops training over 7,689 participants. The total number of registered Tutors currently stands at 510.

We welcomed 2 experienced Tutors as Senior Tutors, Danielle Campbell who is based in Edinburgh and Nikki Duhig in London to deliver our Tutor Training courses. We would like to say a big thank you and best wishes for the future to one of our long-standing Senior Tutors, Rosie Dickens, who retired at the end of the year.

## Charitable Fund

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

In 2023 Signalong donated £6,716 in manuals, posters, Sign Library subscriptions and reduced training fees.

## Financial

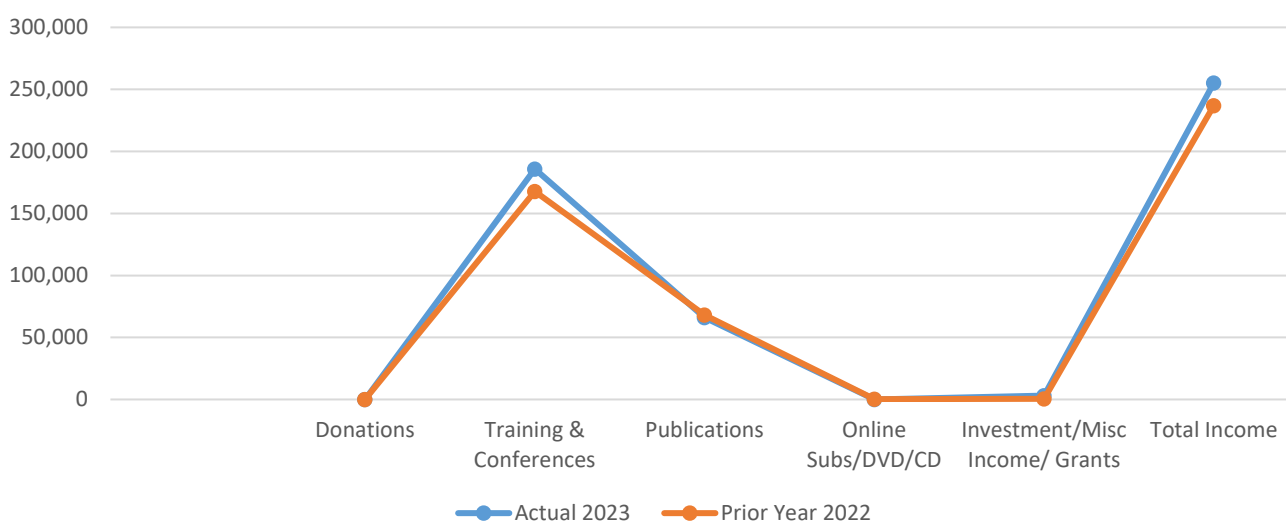
Sales of published materials decreased slightly on the previous year but income from training and conferences increased. Our advertising budget was increased to raise the profile of the charity and we will continue to build on this in 2024.

With the significant increase in the cost of living, the board of trustees awarded staff a generous 10% increase in salary.

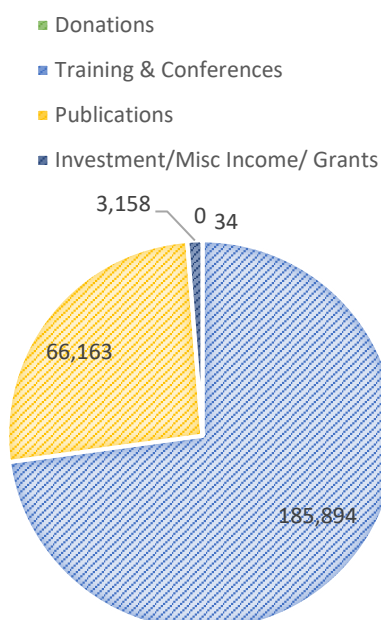
### MONEY



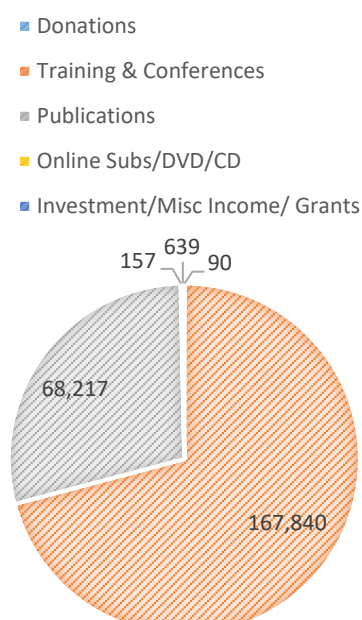
Comparison 2023 over 2022



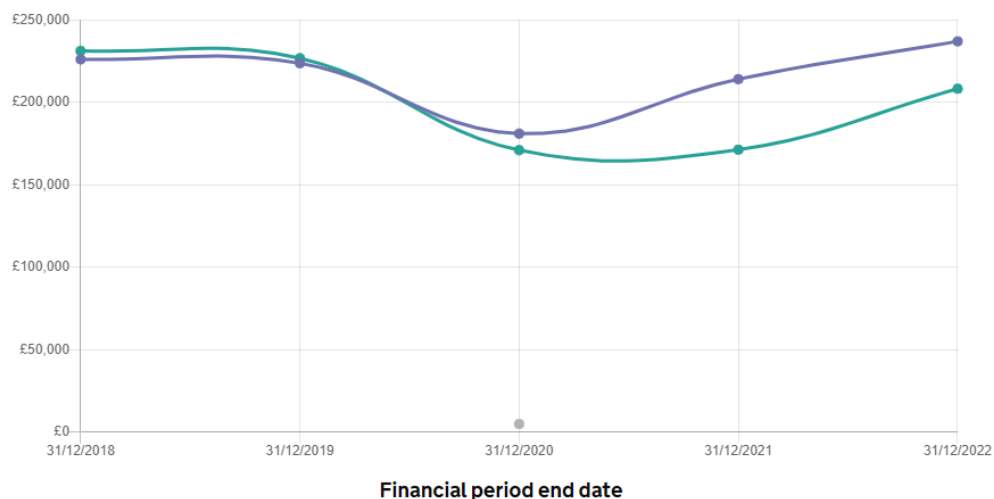
### INCOME SPLIT 2023



### INCOME SPLIT 2022



## Financial Overview



	Income / Expenditure	31/12/2018	31/12/2019	31/12/2020	31/12/2021	31/12/2022
<input checked="" type="checkbox"/>	Total gross income	£226.04k	£223.69k	£181.00k	£214.04k	£236.94k
<input checked="" type="checkbox"/>	Total expenditure	£231.16k	£226.71k	£171.00k	£171.28k	£208.26k
<input checked="" type="checkbox"/>	Income from government contracts	N/A	N/A	N/A	N/A	N/A
<input checked="" type="checkbox"/>	Income from government grants	N/A	N/A	£5.00k	N/A	N/A

## Investment Policy

The board of trustees have adopted a policy of investing surplus monies in risk appropriate funds. Following a thorough review of potential providers, a suitable investment company was selected to manage the investment process.

## Reserves Policy

Whilst smaller organisations are less likely to hold up to 3 months reserves than larger organisations, the Trustees have considered the charity's need for reserves in line with the guidance issued by the Charity Commission. They consider that the charity should endeavor to maintain general funds of an amount approximating to three months' direct running costs, which is now £59,381. This has once again been achieved. Signalong used their income to support the running costs of the charity in 2023 and did not need to access the reserve fund.

**TO SAVE**



## Plans for the Future

In 2024 we will strengthen and grow the charity by increasing demand for training and looking to recruit additional Senior Tutors by advertising outside of our Tutor network. We will also seek to identify additional Tutors in new areas of the country by offering free online Signalong taster sessions to reach a new audience. Participants will then be invited on paid online courses at a reduced fee.

We aim to be the no 1 digital sign supported communication system in the UK by developing new digital resources. We will look to increase membership of the Sign Library by uploading more videos and through the Apple and Android Apps using paid advertising on social media. Development of pdf books of vocabulary found in popular stories will begin in the spring and be offered for sale as a download on the new shop. Our avatar will be launched to promote Signalong for Babies courses and to recruit more Trainers at several main events across the UK.

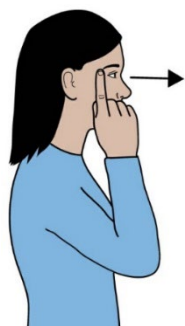
We will increase brand awareness by the sale of merchandise and attending national conferences and exhibitions across the UK.

We are very conscious of our carbon footprint and we will strive to reduce our carbon footprint by using less plastic raw materials in our products. We want to build on our current statistics of 39% saving to 60% kg of CO<sub>2</sub>e and maintain 0 kg to landfill.

Where possible, we will email certificates to avoid printing but the cost of certificates will see a small increase as will Tutor Training fees.

Following the success of the Sports for All manual, we will be developing a football manual. We will seek sponsorship from local football teams to enable us to offer the finished manual free of charge.

## Organisation and Governance



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

The board have, as always, invaluable to the smooth operation of the charity. The Chairman, John Franklin, has continued to advise and provide support in IT and also to the CEO who meet regularly. Nigel Stancliffe has been instrumental in providing guidance for the investment committee and monitoring expenditure and credit control. Michelle Songest has ensured that we follow HR policies and procedures and Andy Evans has contributed to the development of the charity from an educational perspective. We also value the input of experienced Signalong Tutors Bev McCue, Jonathan Tate and Shahnaz Ashraf.

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

## **Governing Document**

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

## **Trustee Induction and Training**

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

## **Organisation**

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

Membership of the charity is by subscription, and all registered Signalong Tutors are automatically enrolled. Current membership stands at 445.

# SIGNALONG THE COMMUNICATION CHARITY

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

### STRATEGIC REPORT

#### Financial review

#### Training

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#### Investment policy and objectives

The board of trustees have decided to invest funds, surplus to our reserve fund, using a management company. Following an audit of risk, a suitable company was identified and entrusted with our investment in several endowment funds.

#### Reserves policy

Whilst smaller organisations are less likely to hold up to three months reserves than larger organisations, the Trustees have considered the charity's need for reserves in line with the guidance issued by the Charity Commission. They consider that the charity should endeavor to maintain general funds of an amount approximating to three months' direct running costs. This has once again been achieved. Signalong used their income to support the running costs of the charity in 2023 and did not need to access the reserve fund.

#### Future plans

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### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

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# SIGNALONG THE COMMUNICATION CHARITY

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Recruitment and appointment of new trustees

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

#### Organizational structure

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

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

The board have, as always, invaluable to the smooth operation of the charity. The Chairman, John Franklin, has continued to advise and provide support in IT and also to the CEO who meet regularly. Nigel Stancliffe has been instrumental in providing guidance for the investment committee and monitoring expenditure and credit control. Michelle Songest has ensured that we follow HR policies and procedures and Andy Evans has contributed to the development of the charity from an educational perspective. We also value the input of experienced Signalong Tutors Bev McCue, Jonathan Tate and Shahnaz Ashraf.

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

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Company number

02922636 (England and Wales)

#### Registered Charity number

1039788

#### Registered office

1 Old Winery Business Park  
Cawston  
Norwich  
Norfolk  
NR10 4FE

#### Trustees

A Evans  
J Franklin (Chair)  
M Songest  
B McCue  
N Stancliffe  
J Tate  
S Ashraf

#### Company Secretary

T Goode

SIGNALONG THE COMMUNICATION CHARITY

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Mr L Clifton  
FCCA  
Stephen Hill Partnership Limited  
139-141 Watling Street  
Gillingham  
Kent  
ME7 2YY

**Bankers**

CAF Bank Limited  
25 Kings Hill Avenue  
West Malling  
Kent

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

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 24 April 2024 and signed on the board's behalf by:



T Goode - Secretary



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

**Independent examiner's report to the trustees of Signalong The Communication Charity ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA 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:

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.



Mr L Clifton  
FCCA  
Stephen Hill Partnership Limited  
139-141 Watling Street  
Gillingham  
Kent  
ME7 2YY

24 April 2024

SIGNALONG THE COMMUNICATION CHARITY

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		34	-	34	90
Other trading activities	2	252,057	-	252,057	236,214
Investment income	3	3,158	-	3,158	639
<b>Total</b>		<u>255,249</u>	<u>-</u>	<u>255,249</u>	<u>236,943</u>
<b>EXPENDITURE ON</b>					
Raising funds		39,887	-	39,887	58,387
<b>Charitable activities</b>					
Charitable activities		177,905	-	177,905	147,315
Governance costs		2,680	-	2,680	2,554
<b>Total</b>		<u>220,472</u>	<u>-</u>	<u>220,472</u>	<u>208,256</u>
Net gains on investments		<u>9,529</u>	<u>-</u>	<u>9,529</u>	<u>-</u>
<b>NET INCOME</b>		<u>44,306</u>	<u>-</u>	<u>44,306</u>	<u>28,687</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		202,270	-	202,270	173,583
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>246,576</u></u>	<u><u>-</u></u>	<u><u>246,576</u></u>	<u><u>202,270</u></u>

The notes form part of these financial statements

SIGNALONG THE COMMUNICATION CHARITY

BALANCE SHEET  
31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Intangible assets	8	17,257	-	17,257	12,317
Tangible assets	9	2,766	-	2,766	3,036
Investments	10	140,529	-	140,529	-
		<u>160,552</u>	<u>-</u>	<u>160,552</u>	<u>15,353</u>
<b>CURRENT ASSETS</b>					
Stocks	11	13,547	-	13,547	15,951
Debtors	12	20,294	-	20,294	24,261
Cash at bank and in hand		90,648	-	90,648	200,926
		<u>124,489</u>	<u>-</u>	<u>124,489</u>	<u>241,138</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(38,465)	-	(38,465)	(54,221)
		<u>86,024</u>	<u>-</u>	<u>86,024</u>	<u>186,917</u>
<b>NET CURRENT ASSETS</b>					
		<u>86,024</u>	<u>-</u>	<u>86,024</u>	<u>186,917</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>246,576</u>	<u>-</u>	<u>246,576</u>	<u>202,270</u>
<b>NET ASSETS</b>					
		<u>246,576</u>	<u>-</u>	<u>246,576</u>	<u>202,270</u>
<b>FUNDS</b>	14				
Unrestricted funds				<u>246,576</u>	<u>202,270</u>
<b>TOTAL FUNDS</b>				<u>246,576</u>	<u>202,270</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

SIGNALONG THE COMMUNICATION CHARITY

BALANCE SHEET - continued  
31 DECEMBER 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 24 April 2024 and were signed on its behalf by:

A handwritten signature in black ink, appearing to be 'J Franklin', with a long horizontal flourish extending to the right.

J Franklin (Chair) - Trustee

The notes form part of these financial statements

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

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

**Financial reporting standard 102 - reduced disclosure exemptions**

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

- the requirements of Section 7 Statement of Cash Flows.

**Income**

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

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Support costs**

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

**Allocation and apportionment of costs**

Expenditure is classified under the appropriate activity headings.

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

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

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

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

**Development costs**

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

**Computer software**

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

continued...

# SIGNALONG THE COMMUNICATION CHARITY

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

### 1. ACCOUNTING POLICIES - continued

#### Tangible fixed assets

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

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

#### Stocks

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

#### Taxation

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

#### Fund accounting

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

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

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

#### Research and development

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

#### Leasing commitments

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

#### Company status

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

#### Deferred income

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

### 2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Training and conferences	185,894	167,840
Sale of publications	66,163	68,217
Other income	-	157
	<u>252,057</u>	<u>236,214</u>

continued...

SIGNALONG THE COMMUNICATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023

**3. INVESTMENT INCOME**

	2023	2022
	£	£
Investment income	<u>3,158</u>	<u>639</u>

**4. NET INCOME/(EXPENDITURE)**

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

	2023	2022
	£	£
Depreciation - owned assets	1,176	1,075
Hire of plant and machinery	2,797	2,970
Development costs amortisation	<u>5,060</u>	<u>4,060</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**6. STAFF COSTS**

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

	2023	2022
	5	4
Average number of employees	<u>5</u>	<u>4</u>

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

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

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	90	-	90
Other trading activities	236,214	-	236,214
Investment income	<u>639</u>	<u>-</u>	<u>639</u>
<b>Total</b>	<u>236,943</u>	<u>-</u>	<u>236,943</u>
<b>EXPENDITURE ON</b>			
Raising funds	58,387	-	58,387
<b>Charitable activities</b>			
Charitable activities	147,315	-	147,315
Governance costs	<u>2,554</u>	<u>-</u>	<u>2,554</u>

continued...

SIGNALONG THE COMMUNICATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023

<b>7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>			
	Unrestricted funds £	Restricted fund £	Total funds £
<b>Total</b>	208,256	-	208,256
<b>NET INCOME</b>	28,687	-	28,687
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	173,583	-	173,583
<b>TOTAL FUNDS CARRIED FORWARD</b>	202,270	-	202,270
<b>8. INTANGIBLE FIXED ASSETS</b>			
	Development costs £	Computer software £	Totals £
<b>COST</b>			
At 1 January 2023	40,831	3,000	43,831
Additions	10,000	-	10,000
At 31 December 2023	50,831	3,000	53,831
<b>AMORTISATION</b>			
At 1 January 2023	28,514	3,000	31,514
Charge for year	5,060	-	5,060
At 31 December 2023	33,574	3,000	36,574
<b>NET BOOK VALUE</b>			
At 31 December 2023	17,257	-	17,257
At 31 December 2022	12,317	-	12,317

continued...



SIGNALONG THE COMMUNICATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 January 2023	3,002	7,987	10,989
Additions	222	684	906
	<u>3,224</u>	<u>8,671</u>	<u>11,895</u>
At 31 December 2023			
<b>DEPRECIATION</b>			
At 1 January 2023	2,190	5,763	7,953
Charge for year	258	918	1,176
	<u>2,448</u>	<u>6,681</u>	<u>9,129</u>
At 31 December 2023			
<b>NET BOOK VALUE</b>			
At 31 December 2023	<u>776</u>	<u>1,990</u>	<u>2,766</u>
At 31 December 2022	<u>812</u>	<u>2,224</u>	<u>3,036</u>

10. FIXED ASSET INVESTMENTS

	Unlisted investments £
<b>MARKET VALUE</b>	
Additions	<u>140,529</u>
<b>NET BOOK VALUE</b>	
At 31 December 2023	<u>140,529</u>
At 31 December 2022	<u>-</u>

There were no investment assets outside the UK.

11. STOCKS

	2023 £	2022 £
Paper and packaging	2,565	1,940
Books and resource packs	10,982	14,011
	<u>13,547</u>	<u>15,951</u>

continued...

SIGNALONG THE COMMUNICATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade debtors	16,328	20,295
Prepayments and accrued income	3,966	3,966
	<u>20,294</u>	<u>24,261</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade creditors	1,412	4,476
Social security and other taxes	9,084	8,777
Accruals and deferred income	27,969	40,968
	<u>38,465</u>	<u>54,221</u>

Deferred income for the year ended 31 December 2023 amounted to £26,969 (2022 £39,967). This relates to tutor registration fees invoiced in advance for the next year.

**14. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
Unrestricted Funds	202,270	44,306	246,576
	<u>202,270</u>	<u>44,306</u>	<u>246,576</u>
<b>TOTAL FUNDS</b>	<u>202,270</u>	<u>44,306</u>	<u>246,576</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
Unrestricted Funds	255,249	(220,472)	9,529	44,306
	<u>255,249</u>	<u>(220,472)</u>	<u>9,529</u>	<u>44,306</u>
<b>TOTAL FUNDS</b>	<u>255,249</u>	<u>(220,472)</u>	<u>9,529</u>	<u>44,306</u>

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
Unrestricted Funds	173,583	28,687	202,270
	<u>173,583</u>	<u>28,687</u>	<u>202,270</u>
<b>TOTAL FUNDS</b>	<u>173,583</u>	<u>28,687</u>	<u>202,270</u>

continued...

SIGNALONG THE COMMUNICATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023

**14. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Funds	236,943	(208,256)	28,687
<b>TOTAL FUNDS</b>	<u>236,943</u>	<u>(208,256)</u>	<u>28,687</u>

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
Unrestricted Funds	173,583	72,993	246,576
<b>TOTAL FUNDS</b>	<u>173,583</u>	<u>72,993</u>	<u>246,576</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
Unrestricted Funds	492,192	(428,728)	9,529	72,993
<b>TOTAL FUNDS</b>	<u>492,192</u>	<u>(428,728)</u>	<u>9,529</u>	<u>72,993</u>

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.

SIGNALONG THE COMMUNICATION CHARITY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	34	90
<b>Other trading activities</b>		
Training and conferences	185,894	167,840
Sale of publications	66,163	68,217
Other income	-	157
	<hr/>	<hr/>
	252,057	236,214
<b>Investment income</b>		
Investment income	3,158	639
	<hr/>	<hr/>
<b>Total incoming resources</b>	255,249	236,943
 <b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Staff costs	2,978	2,460
Telephone	9	13
Postage and stationery	88	75
Computer costs	223	471
Computer equipment	18	16
	<hr/>	<hr/>
	3,316	3,035
<b>Other trading activities</b>		
Books	3,490	11,425
Training and conference costs	14,780	14,862
Repairs and renewals	1,474	1,350
Computer expenses	11,192	23,088
Subscriptions	575	567
Development costs	5,060	4,060
	<hr/>	<hr/>
	36,571	55,352
<b>Charitable activities</b>		
Staff costs	145,930	120,541
Rental of photocopier	2,797	2,970
Rent and rates	14,156	14,202
Insurance	1,521	1,692
Light and heat	755	138
Telephone	470	526
Postage and stationery	4,320	3,692
Advertising	4,660	690
Sundries	801	1,005
Bad debts	63	-
Carried forward	175,473	145,456

This page does not form part of the statutory financial statements

SIGNALONG THE COMMUNICATION CHARITY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 £	2022 £
<b>Charitable activities</b>		
Brought forward	175,473	145,456
Training costs	258	-
Fixtures and fittings	258	287
Computer equipment	900	772
Bank interest	1,016	800
	<u>177,905</u>	<u>147,315</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy fees	1,111	1,037
Legal and professional fees	1,569	1,517
	<u>2,680</u>	<u>2,554</u>
Total resources expended	<u>220,472</u>	<u>208,256</u>
<b>Net income before gains and losses</b>	34,777	28,687
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	9,529	-
<b>Net income</b>	<u>44,306</u>	<u>28,687</u>

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