THE LATIN PROGRAMME-VIA FACILIS

England & Wales · Charity number 1126564

Details

Other names	THE CAGSE FOUNDATION
Status	Registered
Legal form	Charitable company
Company number	06655988
Registered	2008-11-04
Register	View on the Charity Commission register

Contact

Address	Suite 285 124 City Road London EC1V 2NX
Phone	07794978347
Email	info@thelatinprogramme.co.uk
Website	www.thelatinprogramme.co.uk

Activities

Objects: TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE SUBJECT OF CLASSICS; AND TO INCREASE OPPORTUNITIES FOR PRIMARY SCHOOL CHILDREN TO RECEIVE AN EDUCATION IN CLASSICS.

Activities: The Latin Programme - Via Facilis improves English literacy in state primary schools through the study of Latin and English grammar. Classes taught range from years 3 to 6. The work done in class and the lesson plans are tailored to meet the needs of both the school and the pupils, with a focus on mixed abilities and different learning strategies.

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People, Other Defined Groups

Geography

- **Area of benefit:** ENGLAND
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£135,837	£153,956	-	-
2024-08-31	£150,122	£160,135	-	-
2023-08-31	£132,880	£164,480	-	-
2022-08-31	£199,672	£172,640	-	-
2021-08-31	£156,281	£181,611	-	-
2020-08-31	£57,185	£111,724	-	-

Trustees

Name	Role	Appointed
Dr Cheryl Teresa Day		2023-06-02
Frances Margaret Illingworth		2020-12-04
Katharine Anne Swire		2020-12-08
Sara Kaye Drake		2025-11-24
Zipporah Alice Woolfson		2019-12-12

Accounts

THE LATIN PROGRAMME-VIA FACILIS

Trustees Annual Report and Unaudited Financial Statements Year ended 31 August 2025

Charity registation - 1126564

Company number - 06655988

ACCOUNTANCY

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Reference and administrative details

Charity number

1126564

Company number

06655988

Registered office

Suite 285
124 City Road
London
EC1V 2NX

Trustees

Principal staff

Zanna Wing-Davey
Sara Leary
Katie Lathan
Hannah Lindsay-Kirk
Jonathan Goddard

Independent examiners

Enaid Accountancy Ltd
Platform 10 Engine Rooms
Hood Road
Barry
CF62 5QL

Principal bankers

HSBC
465 Bethnal Green Road
Bethnal Green
London
E2 9QW

Trustees' annual report

The Board of Trustees, who are also directors of the Charity for the purposes of the Companies Act, and trustees for charity law purposes, submit their annual report and the financial statements of The Latin Programme - Via Facilis for the year ended 31 August 2025.

The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, including the Charity Act 2011, as well as the requirements of the Charity's governing document and the provisions of 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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Aims and objectives

The Latin Programme's mission is to teach an innovative programme of literacy through Latin in state primary schools. We strive for Latin to be embedded in both the curriculum and culture of the schools we work in. We teach Latin because we consider it to be the most orderly, logical, disciplined, structured, systematic, and consistent grammar in existence. 60% of the English language is derived from Latin. Thus learning Latin dramatically broadens pupils' vocabulary while deepening their understanding of language and thus their ability to communicate. We work constantly to challenge preconceptions that Latin is an "elitist" subject and strive to make it as relevant as possible to the communities and children we serve. We actively work to increase young people's opportunities and enhance their social mobility.

The trustees have referred to the public benefit guidance published by the Charity Commission and to the obligation in Section 17, Charities Act 2011, when reviewing the charity's aims and objectives and in planning future activities.

Significant activities

The Latin Programme-Via Facilis taught 23 classes across eight inner-city London state primary schools spread over five boroughs: Argyle Primary School; St Barnabas Primary School; St Mary's Primary School; St Joseph's Primary School; St Saviour's Primary School; Holy Trinity NW3 Primary School; Emmanuel Primary School and St Mary's Primary Walthamstow. Of these schools, four designated Latin as their Foreign Language for Key Stage 2. In addition to curriculum teaching, we continued to offer lunchtime and after-schools clubs.

Other significant activities and developments during the year included the following:

- The 2024 Poetry Competition (theme, 'textura' - 'web, structure') was judged by Philip Womack, James Mitchell and Jonathan Goddard. A poetry reading and prize-giving event was held at Broadway Bookshop in Hackney. For the second year, the shortlist was brought to life through readings from actors Alison Skilbeck and Tim Hardy, and we were able to raise over £600 to contribute towards the Charity's core costs.

- We were awarded funding by Camden Giving towards our work in schools, and also our outreach work in Camden. This June, we delivered the first of three outreach workshops at a Camden primary school, which featured an assembly introducing students to Latin, a language taster lesson and a session delivered by one of our expert storytellers from Story Jam.

- The Charity continued to engage professional storytellers for termly sessions at every partner school on the full programme.

- We continue our offering of trips: This year, students have visited the University of Cambridge and the University of Oxford. Both these visits have allowed students to learn about what it is like to study at university, ask questions of experts and take part in taster lessons and museum visits.

- This year also marked the relaunch of Scriptores, our competition for young writers. The theme was ‘weaving stories’ and participants were invited to submit a short piece of creative writing inspired by this theme. The competition was judged by Deborah Lyon, author of the Timewaif Chronicle series.

- For the sixth year running we were able to mount a summer school, generously supported by The Classical Association. The theme this year was textura: Weaving Stories, which has been the theme across all our events this year. On the first day, participants took part in creative workshops, led by expert facilitators. A music and movement session led by Robert Gildon encouraged participants to think about their voices as a tool, and about weaving voices together through song. Alexandra Sheppard’s workshop explored the roles of the gods in ancient literature and thought, and asked participants to design their own gods for the modern world. On the second day, the Summer School took a trip to the British Museum; participants took part in activities while exploring parts of the museum’s Greek and Roman collection. The final day of the Summer School was a virtual day; we have found these to be very popular in recent years, as they allow participants to be involved in the Summer School who would not be able to join in-person. This year, our virtual day consisted of workshops by Caroline Lawrence and Scratchworks theatre.

- Thanks to funding from the JJ Charitable Trust Literacy Small Grants scheme, this year we were able to work with an academic consultant on analysing our programme and assessment methods. The storytelling aspect of the programme was highlighted as one particular strength.

Future plans

Now in its sixteenth year, The Latin Programme is committed to:

- continuing to deliver high-quality, engaging Latin lessons that measurably improve literacy.

- finding innovative ways to embed the arts into our programme, providing our pupils with the opportunity to develop their soft skills such as creativity, confidence and resilience.

- building off the funding from JJ Charitable Trust Literacy Small Grants scheme and looking at ways we can improve our assessment processes to ensure that they are accessible for all learners.

Financial review

During the current financial year, the Charity incurred a deficit of £18,119 (2024: deficit of £10,013), decreasing total reserves at year end to £6,698 (2024: £24,817), of which £6,698 (2024: £15,594) were unrestricted in nature.

Since the year end, there have been a number of larger unrestricted donations which have improved the financial position of the Chairty.

Reserves policy

The Charity continues to aim to maintain the reserves at a level equivalent to six months of the Charity’s yearly running costs from 2026 onwards. We consider maintaining our reserves at this level to be prudent given the financial challenges charities continually face and in case funds from any current sources should ever diminish significantly.

Structure, governance and management

Governing Document

The Latin Programme - Via Facilis is a charitable company limited by guarantee, incorporated on 24 July

2008 and registered as a charity on 4 November 2008. The charity is controlled by its Memorandum and Articles of Association dated 24 July 2008.

Recruitment and Appointment of Trustees

The Trustees are also the directors of The Latin Programme - Via Facilis for the purpose of company law.

The chairty's Articles of Association require a minimum of three trustees and there is no maximum number.

The charity's Memorandum and Articles of Association state that there is no maximum length of service for directors and only the current directors can appoint new directors.

The board of trustees, including appointments and resignations during and since the year end, have been included in the Reference and administration section.

Statement of Board of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. Company law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the excess of expenditure over income for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the Trustees confirm that they are happy that the content of the annual review on pages 5 to 8 along with the legal and administrative information on page 4 of this document meets the requirements of both the Trustees' Annual Report under charity law and the Directors' Report under company law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011, 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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Trustees confirm that:

- so far as each Trustee is aware, there is no relevant information of which the Charity's independent examiner is unaware; and,

- each Trustee has taken all the steps that they should have taken as a Trustee/Director in order to make themselves aware of any relevant independent examination information and to establish that the Charity's independent examiner is aware of that information.

Preparation of the report

This report has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006, and the exemptions available for smaller charities under the Statement of Recommended Practice.

This report was approved and authorised for issue by the Board of Trustees on 22 May 2026 and signed on its behalf by:

Zippy Woolfson

ZIPPY WOOLFSON

TREASURER

Independent examiner's report

I report to the Trustees on my examination of the accounts of The Latin Programme - Via Facilis (charity number 1126564, company number 06655988) for the year ended 31 August 2025 which are set out on pages 11 to 22.

Respective responsibilities of trustees and examiner

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ('the 2011 Act') nor under Part 16 of the 2006 Act, and that an independent examination is needed.

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, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and,
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the Charity's Trustees as a body. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or,
- the accounts do not accord with those records; or,
- 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,
- 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.

ANDREW PHILIP NASH FCA

MEMBER OF THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES – 2461833

DATED: 27 MAY 2026

Enaid Accountancy Ltd
Platform 10 Engine Rooms
Hood Road
Barry
CF62 5QL

Statement of financial activities

Incorporating the Income and Expenditure Account & Statement of Realised Gains and Losses

For the year ended 31 August 2025

	Notes	Unrestricted Funds Year ended 31 Aug 2025 £	Restricted Funds Year ended 31 Aug 2025 £	Total Funds Year ended 31 Aug 2025 £	Total Funds Year ended 31 Aug 2024 £
Income from:					
Donations & legacies	3	41,347	9,435	**50,782**	48,872
Charitable activities	4	85,055	-	**85,055**	101,250
Total income		**126,402**	**9,435**	**135,837**	150,122
Expenditure on:					
Fundraising costs	5	80	-	**80**	-
Charitable activities	5	144,441	9,435	**153,876**	160,135
Total expenditure		**144,521**	**9,435**	**153,956**	160,135
Net income/(expenditure)		**(18,119)**	**-**	**(18,119)**	(10,013)
Transfers between funds		9,223	(9,223)	**-**	-
Net movement in funds		**(8,896)**	**(9,223)**	**(18,119)**	(10,013)
Reconciliation of funds:					
Total funds brought forward	10 & 11	15,594	9,223	**24,817**	34,830
Total funds carried forward	10 & 11	**6,698**	**-**	**6,698**	24,817

The notes on pages 13 to 22 form part of the financial statements.

Balance sheet

As at 31 August 2025

	Notes	£	Total 31 Aug 2025 £	£	Total 31 Aug 2024 £
Fixed assets:					
Tangible assets	7		-		-
Current assets:					
Debtors & prepayments	8	18,899		46,429	
Cash at bank and in hand		32,949		66,246	
		51,848		112,675	
Creditors:					
Amounts falling due within one year	9	(45,150)		(87,858)	
Net current assets/(liabilities)			**6,698**		24,817
Net assets/(liabilities)			**6,698**		24,817
The funds of the charity:					
Restricted funds	10 & 11		-		9,223
Unrestricted funds	10 & 11		**6,698**		15,594
Total charity funds			**6,698**		24,817

The notes on pages 13 to 22 form part of the financial statements.

The financial statements have been prepared in accordance with section 415A of the Companies Act 2006 relating to small companies and FRS 102 Section 1A.

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 August 2025, and the members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 August 2025 under section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

They were approved and authorised for issue by the Board of Trustees on 22 May 2026 and signed on their behalf by:

Zippy Woolfson

ZIPPY WOOLFSON

TREASURER

Notes to the financial statements

1. Accounting policies

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with '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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), including Update Bulletin 1, and the Companies Act 2006.

The effect of any event relating to the year ended 31 August 2025, which occurred before the date of approval of the financial statements by the Board of Trustees, has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 August 2025 and the results for the year ended on that date.

The functional currency of the Charity is GBP and amounts in the financial statements are rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Using the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment, and the wider economic environment has had no material impact on this assessment.

Legal status

The Latin Programme - Via Facilis is a charitable company registered in England & Wales and meets the definition of a public benefit entity. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member. The registered address is Suite 285, 124 City Road, London, EC1V 2NX.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 10 of the financial statements.

Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable. Client contributions are classed as donations as they are entirely voluntary and do not impact access to service.

1. Accounting policies (continued from previous page)

Income (continued from previous page)

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future period, in which case it is deferred.

Income from charitable activities and other trading activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred.

Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated between activities proportionate to the direct costs incurred in those activities.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their residual value, over their useful life, on a straight-line basis. The useful life used is:

Project equipment	3 years

Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors and prepayments

Trade and other debtors are recognised at the settlement amount after any trade discount is applied. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and accruals

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

Pensions

The Charity operates a defined contribution pension scheme which is administered by an external independent pension provider. Contributions are recognised in the Statement of Financial Activities as they fall due.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

1. Accounting policies (continued from previous page)

Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The treatment of tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

2. Comparative statement of financial activities

	Notes	Unrestricted Funds Year ended 31 Aug 2024 £	Restricted Funds Year ended 31 Aug 2024 £	Total Funds Year ended 31 Aug 2024 £
Income from:				
Donations & legacies	3	43,591	5,281	48,872
Charitable activities	4	101,250	-	101,250
Total income		144,841	5,281	150,122
Expenditure on:				
Charitable activities	5	153,777	6,358	160,135
Total expenditure		153,777	6,358	160,135
Net income/(expenditure)		(8,936)	(1,077)	(10,013)
Transfers between funds		5,000	(5,000)	-
Net movement in funds		(3,936)	(6,077)	(10,013)
Reconciliation of funds:				
Total funds brought forward	9 & 10	19,530	15,300	34,830
Total funds carried forward	9 & 10	15,594	9,223	24,817

3. Income from donations and legacies

	Unrestricted Funds Year ended 31 Aug 2025 £	Restricted Funds Year ended 31 Aug 2025 £	Total Funds Year ended 31 Aug 2025 £
Grants			
Camden Giving	1,979	-	**1,979**
Classical Association	10,000	3,800	**13,800**
John Coates Charitable Foundation	10,000	-	**10,000**
The JJ Charitable Trust	14,000	5,500	**19,500**
Total grants	**35,979**	**9,300**	**45,279**
Donations	3,535	135	**3,670**
Online donations	1,833	-	**1,833**
	41,347	**9,435**	**50,782**

	Unrestricted Funds Year ended 31 Aug 2024 £	Restricted Funds Year ended 31 Aug 2024 £	Total Funds Year ended 31 Aug 2024 £
Grants			
Classical Association	-	4,831	4831
British Society of Soil	410	-	410
Total grants	410	4831	5241
Donations	41,796	-	41,796
Online donations	1,092	450	1,542
	43,591	5,281	48,872

4. Income from charitable activities

	Unrestricted Funds Year ended 31 Aug 2025 £	Restricted Funds Year ended 31 Aug 2025 £	Total Funds Year ended 31 Aug 2025 £
Education and training	85,055	-	85,055
	85,055	-	85,055

	Unrestricted Funds Year ended 31 Aug 2024 £	Restricted Funds Year ended 31 Aug 2024 £	Total Funds Year ended 31 Aug 2024 £
Education and training	101,250	-	101,250
	101,250	-	101,250

5. Total expenditure

	Unrestricted Funds Year ended 31 Aug 2025	Restricted Funds Year ended 31 Aug 2025	Total Funds Year ended 31 Aug 2025
Fundraising costs	80	-	80
Charitable activity costs			
Direct charitable activity costs			
Education and training	2,920	800	3,720
Summer school	-	3,595	3,595
Total direct charitable activity costs	2,920	4,395	7,315
Staff salary costs	133,368	5,040	138,408
Other staff costs	931	-	931
Administration	2,206	-	2,206
Website and promotional costs	1,173	-	1,173
Governance	3,843	-	3,843
Total charitable activity costs	144,441	9,435	153,876
Total costs	144,521	9,435	153,956

5. Total expenditure (continued from the previous page)

	Unrestricted Funds Year ended 31 Aug 2024	Restricted Funds Year ended 31 Aug 2024	Total Funds Year ended 31 Aug 2024
Fundraising costs	-	-	-
Charitable activity costs			
Direct charitable activity costs			
Education and training	3840	-	3,840
Summer school	-	5,112	5,112
Total direct charitable activity costs	3,840	5,112	8,952
Staff salary costs	143,193	598	143,791
Other staff costs	944	324	1,268
Administration	1,565	324	1,889
Website and promotional costs	825	-	825
Governance	3410	-	3,410
Total charitable activity costs	153,777	6,358	160,135
Total costs	153,777	6,358	160,135

An analysis of staff costs can be found in note 6.

Governance costs consists of the following:

	Total Year ended 31 Aug 2025 £	Total Year ended 31 Aug 2024 £
Independent examination	**1,608**	1,584
Bookkeeping and secretariat	**1,515**	1,171
Insurance	**720**	655
	3,843	3,410

6. Staff costs

	Total Year ended 31 Aug 2025 £	Total Year ended 31 Aug 2024 £
Gross salaries	128,080	133,493
Employer's national insurance contribution	6,491	6,392
Employer's pension	3,837	3,906
	138,408	143,791

The average headcount during the period was 5 persons (2024: 5 persons).

No employee received employee benefits of more than £60,000 (2024: Nil).

The total employee benefits paid to key management personnel during the year was £58,858 (2024: £57,477).

7. Tangible fixed assets

	Project equipment £	Total Total £
Cost		
As at 1 September 2024	1,258	1,258
As at 31 August 2025	1,258	1,258
Accumulated depreciation		
As at 1 September 2024	1,258	1,258
As at 31 August 2025	1,258	1,258
Net book value		
As at 1 September 2024	-	-
As at 31 August 2025	-	-

8. Debtors and prepayments

	Total Year ended 31 Aug 2025 £	Total Year ended 31 Aug 2024 £
Debtors	18,380	46,000
Prepayments	519	143
Other debtors	-	286
	18,899	46,429

9. Creditors: amounts falling due within one year

	Total Year ended 31 Aug 2025 £	Total Year ended 31 Aug 2024 £
Creditors	657	-
Accruals	1,990	3,513
Deferred income	40,700	81,600
HMRC control account	1,122	2,025
Pension control account	681	720
	45,150	87,858

Deferred revenue relates to amounts received in advance for the 2025/26 finacial year and can be analysed as follows:

	Total Year ended 31 Aug 2025 £	Total Year ended 31 Aug 2024 £
Deferred income brought forward	81,600	-
Amounts released in year	(81,600)	-
Amounts deferred in year	40,700	81,600
Deferred income carried forward	40,700	81,600

10. Analysis of charity funds

	Balance brought forward Year ended 31 Aug 2025 £	Income for the period Year ended 31 Aug 2025 £	Expenditure in the period Year ended 31 Aug 2025 £	Transfers between funds Year ended 31 Aug 2025 £	Balance carried forward Year ended 31 Aug 2025 £
Restricted funds					
Summer school	9,223	3,935	(3,935)	(9,223)	-
SEND support	-	5,500	(5,500)	-	-
Restricted funds	**9,223**	**9,435**	**(9,435)**	**(9,223)**	**-**
Unrestricted funds	15,594	126,402	(144,521)	9,223	**6,698**
Total funds	**24,817**	**135,837**	**(153,956)**	**-**	**6,698**

Summer school

We were awarded funding by the Classical Association to run the 2025 Summer School, 'textura'. The event ran over three days, with two days in-person at a London school and one virtual day. The funding was used for costs including venue hire, staffing costs and event videography.

There was an underspend of £382 which was returned to the Classical Association.

A transfer was made from this fund to unrestricted funds to make a correction for mis-allocations in prior years where spend was allocated to unrestricted funds instead of being allocated to this fund.

SEND support

In September 2024, we were awarded a grant by the JJ Charitable Trust (Literacy Small Grants Scheme). £5500 of this was for a project to analyse the impact of the programme for SEND learners. The funding was used to work with an external academic consultant on an analysis of our assessment processes, and to cover staffing costs for additional lesson observations, student and teacher interviews, and administrative time.

	Balance brought forward Year ended 31 Aug 2024 £	Income for the period Year ended 31 Aug 2024 £	Expenditure in the period Year ended 31 Aug 2024 £	Transfers between funds Year ended 31 Aug 2024 £	Balance carried forward Year ended 31 Aug 2024 £
Restricted funds					
Summer school	10,300	5,281	(6,358)	-	9,223
St Mary's, Brent	5,000	-	-	(5,000)	-
Restricted funds	15,300	5,281	(6,358)	(5,000)	9,223
Unrestricted funds	19,530	144,841	(153,777)	5,000	15,594
Total funds	34,830	150,122	(160,135)	-	24,817

St Mary's, Brent

We were awarded funding to cover core costs which were spent in prior years and so this has been reflected as a transfer to unrestricted funds in the current year.

11. Analysis of net assets

	Unrestricted Funds Year ended 31 Aug 2025 £	Restricted Funds Year ended 31 Aug 2025 £	Total Funds Year ended 31 Aug 2025 £
Current assets	51,848	-	51,848
Current liabilities	(45,150)	-	(45,150)
	6,698	-	6,698

	Unrestricted Funds Year ended 31 Aug 2024 £	Restricted Funds Year ended 31 Aug 2024 £	Total Funds Year ended 31 Aug 2024 £
Current assets	103,452	9,223	112,675
Current liabilities	(87,858)	-	(87,858)
	15,594	9,223	24,817

12. Trustee remuneration

During the year, no Trustee received any remuneration (2024: £Nil). No members of the Board of Trustees received reimbursement of expenses (2024: £Nil).

13. Related party transactions

During the year there were no related party transactions (2024: £Nil).

Accounts

THE LATIN PROGRAMME-VIA FACILIS

Trustees Annual Report and Unaudited Financial Statements Year ended 31 August 2024

Charity registation - 1126564

Company number - 06655988

enaid ACCOUNTANCY

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Reference and administrative details

Charity number

1126564

Company number

06655988

Registered office

Suite 285
124 City Road
London
EC1V 2NX

Trustees

Ms Z Woolfson	Treasurer
Ms S Canullo	(resigned 30 September 2024)
Ms F Illingworth	
Ms K Swire	Chair
Ms C Day	

Principal staff

Zanna Wing-Davey
Charmian Bedford
Jonathan Goddard

Independent examiners

Enaid Accountancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Principal bankers

HSBC
465 Bethnal Green Road
Bethnal Green
London
E2 9QW

Trustees' annual report

The Board of Trustees, who are also directors of the Charity for the purposes of the Companies Act, and trustees for charity law purposes, submit their annual report and the financial statements of The Latin Programme - Via Facilis for the year ended 31 August 2024.

The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, including the Charity Act 2011, as well as the requirements of the Charity's governing document and the provisions of 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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Aims and objectives

The Latin Programme's mission is to teach an innovative programme of literacy through Latin in state primary schools. We strive for Latin to be embedded in both the curriculum and culture of the schools we work in. We teach Latin because we consider it to be the most orderly, logical, disciplined, structured, systematic, and consistent grammar in existence. 60% of the English language is derived from Latin. Thus learning Latin dramatically broadens pupils' vocabulary while deepening their understanding of language and thus their ability to communicate. We work constantly to challenge preconceptions that Latin is an "elitist" subject and strive to make it as relevant as possible to the communities and children we serve. We actively work to increase young people's opportunities and enhance their social mobility.

The trustees have referred to the public benefit guidance published by the Charity Commission and to the obligation in Section 17, Charities Act 2011, when reviewing the charity's aims and objectives and in planning future activities.

Significant activities

The Latin Programme-Via Facilis taught 34 classes across eight inner-city London state primary schools spread over five boroughs: Argyle Primary School; St Barnabas Primary School; St Mary's Primary School; St Joseph's Primary School; St Peter's Eaton Square Primary School; Holy Trinity NW3 Primary School; Emmanuel Primary School and St Mary's Primary Walthamstow. Of these schools, five designated Latin as their Foreign Language for Key Stage 2 (St Peter's Eaton Square, St Barnabas, Argyle, St Mary's and Holy Trinity NW3). In addition to curriculum teaching, we continued to offer lunch-time clubs at St Mary's Cof E Primary School, Walthamstow and a new homeschooling group in Tottenham.

Other significant activities and developments during the year included the following:

- The 2024 Poetry Competition (theme, 'Terra Firma' - 'Solid Ground') was judged by Clare Pollard, Antony Makrinos and Jonathan Goddard. A poetry reading and prize-giving event was held at Broadway Bookshop in Hackney. Eminent actors, Alison Skilbeck and Tim Hardy read the shortlisted poems and we were able to raise over £500 to contribute towards the Charity's core costs.

- We worked with three volunteers from Crankstart Internships.

- We received an Innovation Grant from the British Society of Soil Science to run a workshop in a state primary school in London, focused on soil science and the ancient world. 'Design Your Own Roman Garden: Soil Science in Ancient Rome' was a morning workshop for Key Stage 2 pupils, led by Michael Holland, an expert nature educator and author.

- The Charity continued to engage professional storytellers for termly sessions at every partner school.

- We successfully reinstated our offering of trips: One of our schools took up the opportunity to visit Oxford University, followed by a tour of Oxford.

- For the sixth year running we were able to mount a Summer school, generously supported by The Classical Association. Once again we opted for a hybrid version with a mix of in person sessions as well as an online offering. Over the course of five days, we delivered full days of workshops with numerous creative facilitators specialising in horticulture and clay making, poetry writing, storytelling, singing and music, theatre and cartography. We also took the in person students on two trips to the British Museum and the London Mithraeum. Our online contingent could log on to various workshops throughout the week as well as the live storytelling event and special workshop from the Classics department at University College London. These online sessions were once again integral to reaching children outside London.

- We moved accounting firms from LEES Accountants to Enaid Accountancy.

Future plans

Now in its fifteenth year, The Latin Programme is committed to:

- continuing to deliver high-quality, engaging Latin lessons that measurably improve literacy.

- finding innovative ways to embed the arts into our programme, providing our pupils with the opportunity to develop their soft skills such as creativity, confidence and resilience.

- developing free and subsidised extra-curricular sessions for existing and prospective schools such as cookery lessons, art classes and music making.

Financial review

During the current financial year, the Charity incurred a deficit of £10,013 (2023: deficit of £31,600), decreasing total reserves at year end to £24,817 (2023: £34,830), of which £15,594 (2023: £19,530) were unrestricted in nature.

Reserves policy

Despite another tough year, the Charity ended the year with reserves just under three months of the Charity's yearly running costs. The Charity continues to aim to maintain the reserves at a level equivalent to six months of the Charity's yearly running costs from 2025 onwards. We consider maintaining our reserves at this level to be prudent given the financial challenges charities continually face and in case funds from any current sources should ever diminish significantly.

Structure, governance and management

Governing Document

The Latin Programme - Via Facilis is a charitable company limited by guarantee, incorporated on 24 July 2008 and registered as a charity on 4 November 2008. The charity is controlled by its Memorandum and Articles of Association dated 24 July 2008.

Recruitment and Appointment of Trustees

The Trustees are also the directors of The Latin Programme - Via Facilis for the purpose of company law.

The chairty's Articles of Association require a minimum of three trustees and there is no maximum number.

The charity's Memorandum and Articles of Association state that there is no maximum length of service for directors and only the current directors can appoint new directors.

The board of trustees, including appointments and resignations during and since the year end, have been included in the Reference and administration section.

Statement of Board of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. Company law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the excess of expenditure over income for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the Trustees confirm that they are happy that the content of the annual review on pages 4 to 8 of this document meets the requirements of both the Trustees' Annual Report under charity law and the Directors' Report under company law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011, 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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Trustees confirm that:

- so far as each Trustee is aware, there is no relevant information of which the Charity's independent examiner is unaware; and,
- each Trustee has taken all the steps that they should have taken as a Trustee/Director in order to make themselves aware of any relevant independent examination information and to establish that the Charity's independent examiner is aware of that information.

Preparation of the report

This report has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006, and the exemptions available for smaller charities under the Statement of Recommended Practice.

This report was approved and authorised for issue by the Board of Trustees on 13 May 2025 and signed on its behalf by:

zippy woolfson

ZIPPY WOOLFSON

CHAIRMAN

Independent examiner's report

I report to the Trustees on my examination of the accounts of The Latin Programme - Via Facilis (charity number 1126564, company number 06655988) for the year ended 31 August 2024 which are set out on pages 11 to 22.

Respective responsibilities of trustees and examiner

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ('the 2011 Act') nor under Part 16 of the 2006 Act, and that an independent examination is needed.

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, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and,
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the Charity's Trustees as a body. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or,
- the accounts do not accord with those records; or,
- 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,
- 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.

AP Nash

ANDREW PHILIP NASH FCA

MEMBER OF THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES – 2461833

DATED: 19 MAY 2025

Enaid Accountancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Statement of financial activities

Incorporating the Income and Expenditure Account & Statement of Realised Gains and Losses

For the year ended 31 August 2024

	Notes	Unrestricted Funds Year ended 31 Aug 2024 £	Restricted Funds Year ended 31 Aug 2024 £	Total Funds Year ended 31 Aug 2024 £	Total Funds Year ended 31 Aug 2023 £
Income from:					
Donations & legacies	3	43,591	5,281	**48,872**	19,030
Charitable activities	4	101,250	-	**101,250**	113,850
Total income		**144,841**	**5,281**	**150,122**	132,880
Expenditure on:					
Fundraising costs	5	-	-	-	463
Charitable activities	5	153,777	6,358	**160,135**	164,017
Total expenditure		**153,777**	**6,358**	**160,135**	164,480
Net income/(expenditure)		**(8,936)**	**(1,077)**	**(10,013)**	(31,600)
Transfers between funds		5,000	(5,000)	-	-
Net movement in funds		**(3,936)**	**(6,077)**	**(10,013)**	(31,600)
Reconciliation of funds:					
Total funds brought forward	10 & 11	19,530	15,300	**34,830**	66,430
Total funds carried forward	10 & 11	**15,594**	**9,223**	**24,817**	34,830

The notes on pages 13 to 22 form part of the financial statements.

Balance sheet

As at 31 August 2024

	Notes	2024 £	Total 31 Aug 2024 £	2023 £	Total 31 Aug 2023 £
Fixed assets:					
Tangible assets	7		-		-
Current assets:					
Debtors & prepayments	8	46,429		-	
Cash at bank and in hand		66,246		40,044	
		112,675		40,044	
Creditors:					
Amounts falling due within one year	9	(87,858)		(5,214)	
Net current assets/(liabilities)			**24,817**		34,830
Net assets/(liabilities)			**24,817**		34,830
The funds of the charity:					
Restricted funds	10 & 11		**9,223**		15,300
Unrestricted funds	10 & 11		**15,594**		19,530
Total charity funds			**24,817**		34,830

The notes on pages 13 to 22 form part of the financial statements.

The financial statements have been prepared in accordance with section 415A of the Companies Act 2006 relating to small companies and FRS 102 Section 1A.

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 August 2024, and the members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 August 2024 under section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

They were approved and authorised for issue by the Board of Trustees on 13 May 2025 and signed on their behalf by:

zippy woolfson

ZIPPY WOOLFSON

CHAIRMAN

Notes to the financial statements

1. Accounting policies

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with '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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), including Update Bulletin 1, and the Companies Act 2006.

The effect of any event relating to the year ended 31 August 2024, which occurred before the date of approval of the financial statements by the Board of Trustees, has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 August 2024 and the results for the year ended on that date.

The functional currency of the Charity is GBP and amounts in the financial statements are rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Using the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment, and the wider economic environment has had no material impact on this assessment.

Legal status

The Latin Programme - Via Facilis is a charitable company registered in England & Wales and meets the definition of a public benefit entity. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member. The registered address is Suite 285, 124 City Road, London, EC1V 2NX.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 10 of the financial statements.

Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable. Client contributions are classed as donations as they are entirely voluntary and do not impact access to service.

1. Accounting policies (continued from previous page)

Income (continued from previous page

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future period, in which case it is deferred.

Income from charitable activities and other trading activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred.

Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated between activities proportionate to the direct costs incurred in those activities.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their residual value, over their useful life, on a straight-line basis. The useful life used is:

Project equipment	3 years

Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors and prepayments

Trade and other debtors are recognised at the settlement amount after any trade discount is applied. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and accruals

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

Pensions

The Charity operates a defined contribution pension scheme which is administered by an external independent pension provider. Contributions are recognised in the Statement of Financial Activities as they fall due.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

1. Accounting policies (continued from previous page)

Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The treatment of tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

2. Comparative statement of financial activities

	Notes	Unrestricted Funds Year ended 31 Aug 2023 £	Restricted Funds Year ended 31 Aug 2023 £	Total Funds Year ended 31 Aug 2023 £
Income from:				
Donations & legacies	3	12,406	6,624	19,030
Charitable activities	4	113,850	-	113,850
Total income		126,256	6,624	132,880
Expenditure on:				
Fundraising costs	5	463	-	463
Charitable activities	5	159,642	4,375	164,017
Total expenditure		160,105	4,375	164,480
Net income/(expenditure)		(33,849)	2,249	(31,600)
Reconciliation of funds:				
Total funds brought forward	9 & 10	53,379	13,051	66,430
Total funds carried forward	9 & 10	19,530	15,300	34,830

3. Income from donations and legacies

	Unrestricted Funds Year ended 31 Aug 2024 £	Restricted Funds Year ended 31 Aug 2024 £	Total Funds Year ended 31 Aug 2024 £
Grants			
Classical Association	-	4,831	**4,831**
British Society of Soil	410	-	**410**
Total grants	**410**	**4,831**	**5,241**
Donations	41,796	-	**41,796**
Online donations	1,092	450	**1,542**
Sales	293	-	**293**
	43,591	**5,281**	**48,872**

	Unrestricted Funds Year ended 31 Aug 2023 £	Restricted Funds Year ended 31 Aug 2023 £	Total Funds Year ended 31 Aug 2023 £
Grants			
Classical Association	-	6,624	6,624
Garfield Weston	5,000	-	5,000
Total grants	5,000	6,624	11,624
Donations	2,531	-	2,531
Online donations	4,875	-	4,875
	12,406	6,624	19,030

4. Income from charitable activities

	Unrestricted Funds Year ended 31 Aug 2024 £	Restricted Funds Year ended 31 Aug 2024 £	Total Funds Year ended 31 Aug 2024 £
Education and training	101,250	-	**101,250**
	101,250	**-**	**101,250**

	Unrestricted Funds Year ended 31 Aug 2023 £	Restricted Funds Year ended 31 Aug 2023 £	Total Funds Year ended 31 Aug 2023 £
Education and training	113,850	-	113,850
	113,850	-	113,850

5. Total expenditure

	Unrestricted Funds Year ended 31 Aug 2024 £	Restricted Funds Year ended 31 Aug 2024 £	Total Funds Year ended 31 Aug 2024 £
Fundraising costs	**-**	**-**	**-**
Charitable activity costs			
Direct charitable activity costs			
Education and training	3,840	-	**3,840**
Summer school	-	5,112	**5,112**
Total direct charitable activity costs	**3,840**	**5,112**	**8,952**
Staff salary costs	143,193	598	**143,791**
Other staff costs	944	324	**1,268**
Administration	1,565	324	**1,889**
Website and promotional costs	825	-	**825**
Governance	3,410	-	**3,410**
Total charitable activity costs	**153,777**	**6,358**	**160,135**
Total costs	**153,777**	**6,358**	**160,135**

5. Total expenditure (continued from the previous page)

	Unrestricted Funds Year ended 31 Aug 2023 £	Restricted Funds Year ended 31 Aug 2023 £	Total Funds Year ended 31 Aug 2023 £
Fundraising costs	463	-	463
Charitable activity costs			
Direct charitable activity costs			
Education and training	5244	-	5,244
Summer school	-	4,375	4,375
Total direct charitable activity costs	5,244	4,375	9,619
Staff salary costs	145,088	-	145,088
Other staff costs	251	-	251
Administration	3,905	-	3,905
Website and promotional costs	976	-	976
Governance	4,178	-	4,178
Total charitable activity costs	159,642	4,375	164,017
Total costs	160,105	4,375	164,480

An analysis of staff costs can be found in note 6.

Governance costs consists of the following:

	Total Year ended 31 Aug 2024 £	Total Year ended 31 Aug 2023 £
Independent examination	**1,584**	2,424
Bookkeeping and secretariat	**1,171**	1,085
Insurance	**655**	669
	3,410	4,178

6. Staff costs

	Total Year ended 31 Aug 2024	Total Year ended 31 Aug 2023
	£	£
Gross salaries	**133,493**	134,739
Employer's national insurance contribution	**6,392**	6,620
Employer's pension	**3,906**	3,729
	143,791	145,088

The average headcount during the period was 5 persons (2023: 7 persons).

No employee received employee benefits of more than £60,000 (2023: Nil).

The total employee benefits paid to key management personnel during the year was £57,477.

7. Tangible fixed assets

	Project equipment	Total Total
	£	£
Cost		
As at 1 September 2023	1,258	1,258
As at 31 August 2024	1,258	1,258
Accumulated depreciation		
As at 1 September 2023	1,258	1,258
As at 31 August 2024	1,258	1,258
Net book value		
As at 1 September 2023	-	-
As at 31 August 2024	-	-

8. Debtors and prepayments

	Total Year ended 31 Aug 2024	Total Year ended 31 Aug 2023
	£	£
Debtors	46,000	-
Prepayments	143	-
Other debtors	286	-
	46,429	-

9. Creditors: amounts falling due within one year

	Total 31 Aug 2024	Total 31 Aug 2023
	£	£
Accruals	3,513	2,250
Deferred income	81,600	-
HMRC control account	2,025	1,903
Pension control account	720	1,061
	87,858	5,214

Deferred revenue relates to amounts received in advance for the 2024/25 finacial year and can be analysed as follows:

	Total Year ended 31 Aug 2024	Total Year ended 31 Aug 2023
	£	£
As at 1 September 2023	-	-
Amounts released in year	-	-
Amounts deferred in year	81,600	-
As at 31 August 2024	81,600	-

10. Analysis of charity funds

	Balance brought forward Year ended 31 Aug 2024 £	Income for the period Year ended 31 Aug 2024 £	Expenditure in the period Year ended 31 Aug 2024 £	Transfers between funds Year ended 31 Aug 2024 £	Balance carried forward Year ended 31 Aug 2024 £
Restricted funds					
Summer school	10,300	5,281	(6,358)	-	**9,223**
St Mary's, Brent	5,000	-	-	(5,000)	**-**
Restricted funds	**15,300**	**5,281**	**(6,358)**	**(5,000)**	**9,223**
Unrestricted funds	19,530	144,841	(153,777)	5,000	**15,594**
Total funds	**34,830**	**150,122**	**(160,135)**	**-**	**24,817**

	Balance brought forward Year ended 31 Aug 2023 £	Income for the period Year ended 31 Aug 2023 £	Expenditure in the period Year ended 31 Aug 2023 £	Transfers between funds Year ended 31 Aug 2023 £	Balance carried forward Year ended 31 Aug 2023 £
Restricted funds					
Summer school	8,051	6,624	(4,375)	-	10,300
St Mary's, Brent	5,000	-	-	-	5,000
Restricted funds	13,051	6,624	(4,375)	-	15,300
Unrestricted funds	53,379	126,256	(160,105)	-	19,530
Total funds	66,430	132,880	(164,480)	-	34,830

Summer school

We were awarded funding by the Classical Association to run the 2024 Summer School, 'terra firma', which ran for 5 days at a London school, and also had an online component. The funding covered costs such as venue hire, staffing costs and some marketing for the event.

St Mary's, Brent

We were awarded funding to cover core costs which were spent in prior years and so this has been reflected as a transfer to unrestricted funds in the current year.

	Unrestricted Funds Year ended 31 Aug 2024 £	Restricted Funds Year ended 31 Aug 2024 £	Total Funds Year ended 31 Aug 2024 £
Current assets	103,452	9,223	**112,675**
Current liabilities	(87,858)	-	**(87,858)**
	15,594	**9,223**	**24,817**

	Unrestricted Funds Year ended 31 Aug 2023 £	Restricted Funds Year ended 31 Aug 2023 £	Total Funds Year ended 31 Aug 2023 £
Current assets	24,744	15,300	40,044
Current liabilities	(5,214)	-	(5,214)
	19,530	15,300	34,830

11. Analysis of net assets

12. Trustee remuneration

During the year, no Trustee received any remuneration (2023: £Nil). No members of the Board of Trustees received reimbursement of expenses (2023: £Nil).

13. Related party transactions

During the year there were no related party transactions (2023: £Nil).

THE LATIN PROGRAMME-VIA FACILIS

England & Wales - Charity number 1126564

Accounts

REGISTERED COMPANY NUMBER: 06655988 (England and Wales)
REGISTERED CHARITY NUMBER: 1126564

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

FOR

THE LATIN PROGRAMME-VIA FACILIS

LEES
Chartered Certified Accountants
Hogarth House
136 High Holborn
London
WC1V 6PX

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 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 August 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 2019).

OBJECTIVES AND ACTIVITIES

Aims and Objectives

The Latin Programme's mission is to teach an innovative programme of literacy through Latin in state primary schools. We strive for Latin to be embedded in both the curriculum and culture of the schools we work in. We teach Latin because we consider it to be the most orderly, logical, disciplined, structured, systematic, and consistent grammar in existence. 60% of the English language is derived from Latin. Thus learning Latin dramatically broadens pupils' vocabulary while deepening their understanding of language and thus their ability to communicate. We work constantly to challenge preconceptions that Latin is an "elitist" subject and strive to make it as relevant as possible to the communities and children we serve. We actively work to increase young people's opportunities and enhance their social mobility.

The trustees have referred to the public benefit guidance published by the Charity Commission and to the obligation in Section 17, Charities Act 2011, when reviewing the charity's aims and objectives and in planning future activities.

Significant activities

The Latin Programme-Via Facilis taught 39 classes across nine inner-city London state primary schools spread over six boroughs: Argyle Primary School; St Barnabas Primary School; St Mary's Primary School; St Joseph's Primary School; St Peter's Eaton Square Primary School; Holy Trinity NW3 Primary School; Emmanuel Primary School, St Bartholemew's Primary School and St Mary's Primary Walthamstow. Of these schools, five designated Latin as their Foreign Language for Key Stage 2 (St Peter's Eaton Square, St Barnabas, Argyle, St Mary's and Holy Trinity NW3). In addition to curriculum teaching, we continued to offer lunch-time clubs at St Mary's, Walthamstow and a new after-school club at St Bartholemew's.

Other significant activities and developments during the year included the following:

- Thanks, once again, to a generous grant from the Classical Association, we were able to continue The Latin Programme Roadshow, delivering lessons and interactive sessions in six new schools, reaching over 400 new pupils.
- We continued to focus on fundraising and mounted a Gala evening in November at the newly renovated Leighton House, celebrating 12 years of The Latin programme. The gala included a silent auction with many donated gifts.
- We launched "Saturnalia", a festive social media campaign in the run-up to Christmas.
- The 2022 Poetry Competition ('ars longa, vita brevis' (art is long, life is short)) was judged by Seán Street, Bridghde Mullins and Jonathan Goddard. An in person poetry reading event was held at the prestigious Broadway Bookshop in Hackney.
- The Summer Term saw an exciting collaboration with textile artist, Pauline Caufield. Pupils produced artwork based on haikus and Latin plant names and four winners attended a screen-printing workshop with Pauline, at her workshop, where they turned their designs into prints.
- The Charity continued to engage professional storytellers for termly sessions at every partner school.
- For the fifth year running we were able to mount a Summer school, generously supported by The Classical Association. We opted for a hybrid version with a mix of in person sessions as well as an online offering. Over the course of five days, we delivered 25 in person morning sessions on topics including horticulture, clay making, poetry writing, storytelling, Roman dance and theatre. Afternoon sessions were held on Zoom, which enabled us once again to reach children outside London.
- Trustee and chair, Richard Gllder, retired from the board this year.
- Cheryl Day was appointed as a new Trustee and Board member.

Future plans

Now in its Fourteenth year, The Latin Programme is committed to:

- continuing to deliver high-quality, engaging Latin lessons that measurably improve literacy.
- finding innovative ways to embed the arts into our programme, providing our pupils with the opportunity to develop their soft skills such as creativity, confidence and resilience.

- developing free and subsidised extra-curricular sessions for existing and prospective schools such as cookery lessons, art classes and music making.

FINANCIAL REVIEW

Reserves policy

Despite another tough year, the Charity ended the year with reserves in excess of three months of the Charity's yearly running costs. The Charity continues to aim to maintain the reserves at a level equivalent to six months of the Charity's yearly running costs from 2023 onwards. We consider maintaining our reserves at this level to be prudent given the financial challenges charities continually face and in case funds from any current sources should ever diminish significantly.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Latin Programme - Via Facilis is a charitable company limited by guarantee, incorporated on 24 July 2008 and registered as a charity on the 4 November 2008. The charity is controlled by its Memorandum and Article of Association dated 24 July 2008.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06655988 (England and Wales)

Registered Charity number

1126564

Registered office

Suite 285 Kemp House
124 City Road
London
EC1V 2NX

Trustees

Independent Examiner

LEES
Chartered Certified Accountants
Hogarth House
136 High Holborn
London
WC1V 6PX

Bankers

HSBC
465 Bethnal Green Road
Bethnal Green
London
E2 9QW

Principal staff

Zanna Wing-Davey
Charmian Bedford
Jonathan Goddard

Approved by order of the board of trustees on .... and signed on its behalf by:

....
Ms Z A Woolfson - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LATIN PROGRAMME-VIA FACILIS (REGISTERED NUMBER: 06655988)

Independent examiner's report to the trustees of The Latin Programme-Via Facilis ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 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
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 Jeremy Hyde FCCA FCA

LEES
Chartered Certified Accountants
Hogarth House
136 High Holborn
London
WC1V 6PX

Date: ....

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	12,406	6,624	19,030	94,188
Charitable activities					
Education and training		113,850	-	113,850	105,484
Total		126,256	6,624	132,880	199,672
EXPENDITURE ON					
Charitable activities					
Education and training		160,105	-	160,105	169,321
Summer School		-	4,375	4,375	3,319
Total		160,105	4,375	164,480	172,640
NET INCOME/(EXPENDITURE)		(33,849)	2,249	(31,600)	27,032
RECONCILIATION OF FUNDS					
Total funds brought forward		53,379	13,051	66,430	39,398
TOTAL FUNDS CARRIED FORWARD		19,530	15,300	34,830	66,430

The notes form part of these financial statements

BALANCE SHEET
31 AUGUST 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Cash at bank		24,744	15,300	40,044	70,930
CREDITORS					
Amounts falling due within one year	7	(5,214)	-	(5,214)	(4,500)
NET CURRENT ASSETS		19,530	15,300	34,830	66,430
TOTAL ASSETS LESS CURRENT LIABILITIES		19,530	15,300	34,830	66,430
NET ASSETS		19,530	15,300	34,830	66,430
FUNDS	8				
Unrestricted funds				19,530	53,379
Restricted funds				15,300	13,051
TOTAL FUNDS				34,830	66,430

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 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.

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 .... and were signed on its behalf by:

....
Ms Z A Woolfson - Trustee

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

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.

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.

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

Computer equipment - 33% on cost

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.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	2,531	72,730
Grants	11,624	19,325
Online donations	4,875	1,898
Sales	-	235
	19,030	94,188

continued...

2. DONATIONS AND LEGACIES - continued

Analysis of Grant Income -

	2023	2022
Unrestricted -	£	£
John Coates Charitable Foundation	-	5,000
Garfield Weston	5,000	-
	5,000	5,000
Restricted -		
Classical Association	6,624	9,325
Foyle Foundation	-	5,000
	6,624	14,325
	11,624	19,325

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. STAFF COSTS

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

	2023	2022
Charitable and support activities	7	7

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	79,863	14,325	94,188
Charitable activities			
Education and training	105,484	-	105,484
Total	185,347	14,325	199,672
EXPENDITURE ON			
Charitable activities			
Education and training	169,321	-	169,321
Summer School	-	3,319	3,319
Total	169,321	3,319	172,640
NET INCOME	16,026	11,006	27,032

continued...

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	37,353	2,045	39,398
TOTAL FUNDS CARRIED FORWARD	53,379	13,051	66,430

6. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 September 2022 and 31 August 2023	1,258
DEPRECIATION	
At 1 September 2022 and 31 August 2023	1,258
NET BOOK VALUE	
At 31 August 2023	-
At 31 August 2022	-

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Social security and other taxes	1,903	2,044
Other creditors	1,061	380
Accrued expenses	2,250	2,076
	5,214	4,500

8. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	53,379	(33,849)	19,530
Restricted funds			
Summer school	8,051	2,249	10,300
St Mary's, Brent	5,000	-	5,000
	13,051	2,249	15,300
TOTAL FUNDS	66,430	(31,600)	34,830

continued...

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	126,256	(160,105)	(33,849)
Restricted funds			
Summer school	6,624	(4,375)	2,249
TOTAL FUNDS	132,880	(164,480)	(31,600)

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	37,353	16,026	53,379
Restricted funds			
Summer school	2,045	6,006	8,051
St Mary's, Brent	-	5,000	5,000
	2,045	11,006	13,051
TOTAL FUNDS	39,398	27,032	66,430

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	185,347	(169,321)	16,026
Restricted funds			
Summer school	9,325	(3,319)	6,006
St Mary's, Brent	5,000	-	5,000
	14,325	(3,319)	11,006
TOTAL FUNDS	199,672	(172,640)	27,032

continued...

9. RELATED PARTY DISCLOSURES

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

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

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,531	72,730
Grants	11,624	19,325
Online donations	4,875	1,898
Sales	-	235
	19,030	94,188
Charitable activities		
School fees	113,850	105,484
Total incoming resources	132,880	199,672
EXPENDITURE		
Charitable activities		
Salaries	134,739	143,971
Employer NI	6,620	6,742
Employer pension	3,729	3,747
Contract storytellers	4,280	3,830
Summer school	4,375	3,319
Classics Roadshow	747	854
Poetry Prize	217	340
Fundraising	463	150
	155,170	162,953
Support costs		
Management		
Postage and carriage	33	41
Telephone	730	2,178
Stationery	282	-
Computer expenses	229	-
Printer cartridges	-	78
Insurance	669	544
Sundries and bank charges	2,362	1,411
Website	210	264
Online services	766	967
Publicity, brochures and conferences	-	181
Staff DBS check	100	153
Volunteer refreshment	79	446
Staff travel	72	35
PO box rental	243	-
Volunteer DBS	26	-
Consultancy	-	180
	5,801	6,478
Governance costs		
Accountancy fees	2,424	2,076
Carried forward	2,424	2,076

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

	2023	2022
	£	£
Governance costs		
Brought forward	2,424	2,076
Bookkeeping and secretariat	1,085	1,133
	3,509	3,209
Total resources expended	164,480	172,640
Net (expenditure)/income	(31,600)	27,032

This page does not form part of the statutory financial statements

THE LATIN PROGRAMME-VIA FACILIS

England & Wales - Charity number 1126564

Accounts

REGISTERED COMPANY NUMBER: 06655988 (England and Wales)
REGISTERED CHARITY NUMBER: 1126564

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

FOR

THE LATIN PROGRAMME-VIA FACILIS

LEES
Chartered Certified Accountants
Hogarth House
136 High Holborn
London
WC1V 6PX

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FOR THE YEAR ENDED 31 AUGUST 2022

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

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 August 2022. 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 2019).

OBJECTIVES AND ACTIVITIES

Aims and Objectives

The Latin Programme's mission is to teach an innovative programme of literacy through Latin in state primary schools. We strive for Latin to be embedded in both the curriculum and culture of the schools we work in. We teach Latin because we consider it to be the most orderly, logical, disciplined, structured, systematic, and consistent grammar in existence. 60% of the English language is derived from Latin. Thus learning Latin dramatically broadens pupils' vocabulary while deepening their understanding of language and thus their ability to communicate. We work constantly to challenge preconceptions that Latin is an "elitist" subject and strive to make it as relevant as possible to the communities and children we serve. We actively work to increase young people's opportunities and enhance their social mobility.

The trustees have referred to the public benefit guidance published by the Charity Commission and to the obligation in Section 17, Charities Act 2011, when reviewing the charity's aims and objectives and in planning future activities.

Significant activities

Despite 2021-22 presenting challenges in the aftermath of the pandemic, The Latin Programme-Via Facilis taught 34 classes across six inner-city London state primary schools and one secondary and school: Argyle Primary School; St Barnabas Primary School; St Mary's Primary School; St Joseph's Primary School; St Peter's Eaton Square Primary School; Holy Trinity NW3 Primary School and Harris Academy. Of these schools, five designated Latin as their Foreign Language for Key Stage 2 (St Peter's Eaton Square, St Barnabas, Argyle, St Mary's and Holy Trinity NW3). In addition, we piloted afterschool clubs at two new schools: Ark Franklin Academy and St Mary's, Walthamstow. A total of nine schools are located across six London boroughs.

Other significant activities and developments during the year included the following:

- Thanks to a generous grant from the Classical Association, we were able to launch The Latin Programme Roadshow. Over the course of the school year, we visited six new London-based state primary schools, delivering a full morning of Classics lessons for free. Guest facilitators provided sessions on women in myth, Roman horticulture and weaving and textiles.
- This Year saw a renewed focus on fundraising and the programme was awarded grants from The Foyle Foundation, The John Coates Foundation and The Garfield Weston Foundation.
- The programme continued its Lecture series, with talks from children's author Caroline Lawrence, pera singer Rob Gildon and UCL professor Maria Wyke.
- The 2021 Poetry Competition ('omnia vincit amor?' (love conquers all)), was judged by Arji Manuelpillai, Bridghde Mullins and Rebecca Watts. Over 70 poets entered our inaugural adult competition. An online sharing was held in February 2022, in collaboration with The Broadway Bookshop in Hackney. A digital booklet was created featuring all those who made the long list.
- Following the launch of Steven Hunt's new guide for Latin learning, the programme was called upon to comment on the current state of Latin teaching and learning in the UK. The Executive Director was interviewed by BBC News (later picked up by The Guardian, contacted by BBC Radio 4 World at One) and Jane Werrell at NTD News, who featured a feature on the Latin Programme's work in schools.
- The Executive Director and Director of Teaching and Learning gave a presentation of the programme at the Westminster Head's Cluster & BPET Trust.
- In order to maintain a partnership with St Monica's Primary School, the programme delivered a series of outreach sessions over the course of the Autumn term.
- The Charity continued to engage professional storytellers for termly sessions at every partner school.
- For the fourth year running we were able to mount a Summer school, generously supported by The Classical Association. Taking into account ongoing difficulties in organising face to face events, we once again offered the Summer school online and were consequently able to reach children nationwide rather than London only. Over the course of four days, we delivered a daily YouTube Live session available to all (watched over 1000 times to date), followed by two 50-minute Zoom sessions for approx. 130 subscribed participants. This year's theme was 'Little-Known Ancient Greece and Rome'. Topics included Roman Emperors, The Ancient Seas and Oceans and Ancient Roman Childhood, Roman hair and wig-making, the catacombs, the founding of Rome in The Aeneid, and the architecture of Piranesi.
- Trustees Rebecca Lawes and Miles Ridley retired from the board this year due to change of circumstances.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

Future plans

Now in its Thirteenth year, The Latin Programme is committed to:

- continuing to deliver high-quality, engaging Latin lessons that measurably improve literacy.
- finding innovative ways to embed the arts into our programme, providing our pupils with the opportunity to develop their soft skills such as creativity, confidence and resilience.
- developing free and subsidised extra-curricular sessions for existing and prospective schools such as cookery lessons, art classes and music making.

FINANCIAL REVIEW

Reserves policy

Despite another tough year, the Charity ended the year with reserves in excess of five months of the Charity's yearly running costs. The Charity continues to aim to maintain the reserves at a level equivalent to six months of the Charity's yearly running costs from 2022 onwards. We consider maintaining our reserves at this level to be prudent given the financial challenges charities continually face and in case funds from any current sources should ever diminish significantly.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Latin Programme - Via Facilis is a charitable company limited by guarantee, incorporated on 24 July 2008 and registered as a charity on the 4 November 2008. The charity is controlled by its Memorandum and Article of Association dated 24 July 2008.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
06655988 (England and Wales)

Registered Charity number
1126564

Registered office
Suite 285 Kemp House
124 City Road
London
EC1V 2NX

Trustees

Dr R Gilder III	Chair
Ms Z Woolfson	Treasurer
Ms R Lawes	Resigned 31.08.2022
Ms S L Canullo	
Ms F M Illingworth	
Ms K A Swire	
Mr M Ridley	Resigned 14.02.2022

Independent Examiner
LEES
Chartered Certified Accountants
Hogarth House
136 High Holborn
London
WC1V 6PX

Bankers
HSBC
465 Bethnal Green Road
Bethnal Green
London
E2 9QW

Principal staff
Zanna Wing-Davey
Charmian Bedford
Jonathan Goddard

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

Approved by order of the board of trustees on 28 January 2023 and signed on its behalf by:

Ms Z A Woolfson - Trustee

Independent examiner's report to the trustees of The Latin Programme-Via Facilis ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2022.

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
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 Jeremy Hyde FCCA FCA
LEES
Chartered Certified Accountants
Hogarth House
136 High Holborn
London
WC1V 6PX

3 February 2023

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	79,863	14,325	94,188	27,893
Charitable activities					
Education and training		105,484	-	105,484	119,184
Other income		-	-	-	9,204
Total		185,347	14,325	199,672	156,281
EXPENDITURE ON					
Charitable activities					
Education and training		169,321	-	169,321	177,374
Summer School		-	3,319	3,319	4,237
Total		169,321	3,319	172,640	181,611
NET INCOME/(EXPENDITURE)		16,026	11,006	27,032	(25,330)
RECONCILIATION OF FUNDS					
Total funds brought forward		37,353	2,045	39,398	64,728
TOTAL FUNDS CARRIED FORWARD		53,379	13,051	66,430	39,398

The notes form part of these financial statements

BALANCE SHEET
31 AUGUST 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
CURRENT ASSETS					
Cash at bank		57,879	13,051	70,930	45,535
CREDITORS					
Amounts falling due within one year	7	(4,500)	-	(4,500)	(6,137)
NET CURRENT ASSETS		53,379	13,051	66,430	39,398
TOTAL ASSETS LESS CURRENT LIABILITIES		53,379	13,051	66,430	39,398
NET ASSETS		53,379	13,051	66,430	39,398
FUNDS	8				
Unrestricted funds				53,379	37,353
Restricted funds				13,051	2,045
TOTAL FUNDS				66,430	39,398

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 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.

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 28 January 2023 and were signed on its behalf by:

Ms Z A Woolfson - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

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.

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.

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.

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

Computer equipment - 33% on cost

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.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Government grants
Government grants are recognised when there is reasonable assurance that the grant conditions will be met and the grant will be received. These grants are recognised within other operating income on a systematic basis over the periods in which the related costs towards which they are intended to compensate are recognised as expenses.

<u>Coronavirus Job Retention Scheme (CJRS)</u>
Grants received in relation to the Coronavirus Job Retention Scheme are accounted for on the accruals basis once the related payroll return has been submitted.

continued...

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	72,730	19,226
Grants	19,325	5,500
Online donations	1,898	3,044
Sales	235	123
	94,188	27,893

Analysis of Grant Income -

	2022	2021
Unrestricted -	£	£
John Coates Charitable Foundation	5,000	-
	5,000	-
Restricted -		
Classical Association	9,325	5,500
Foyle Foundation	5,000	-
	14,325	5,500
	19,325	5,500

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

4. STAFF COSTS

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

	2022	2021
Charitable and support activities	7	8

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	22,393	5,500	27,893
Charitable activities			
Education and training	119,184	-	119,184
Other income	9,204	-	9,204
Total	150,781	5,500	156,281
EXPENDITURE ON			
Charitable activities			
Education and training	177,374	-	177,374
Summer School	-	4,237	4,237

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Total	177,374	4,237	181,611
NET INCOME/(EXPENDITURE)	(26,593)	1,263	(25,330)
RECONCILIATION OF FUNDS			
Total funds brought forward	63,946	782	64,728
TOTAL FUNDS CARRIED FORWARD	37,353	2,045	39,398

6. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 September 2021 and 31 August 2022	1,258
DEPRECIATION	
At 1 September 2021 and 31 August 2022	1,258
NET BOOK VALUE	
At 31 August 2022	-
At 31 August 2021	-

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Social security and other taxes	2,044	3,663
Other creditors	380	398
Accrued expenses	2,076	2,076
	4,500	6,137

8. MOVEMENT IN FUNDS

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	37,353	16,026	53,379
Restricted funds			
Summer school	2,045	6,006	8,051
St Mary's, Brent	-	5,000	5,000
	2,045	11,006	13,051
TOTAL FUNDS	39,398	27,032	66,430

continued...

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	185,347	(169,321)	16,026
Restricted funds			
Summer school	9,325	(3,319)	6,006
St Mary's, Brent	5,000	-	5,000
	14,325	(3,319)	11,006
TOTAL FUNDS	199,672	(172,640)	27,032

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	63,946	(26,593)	37,353
Restricted funds			
Summer school	782	1,263	2,045
TOTAL FUNDS	64,728	(25,330)	39,398

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	150,781	(177,374)	(26,593)
Restricted funds			
Summer school	5,500	(4,237)	1,263
TOTAL FUNDS	156,281	(181,611)	(25,330)

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	72,730	19,226
Grants	19,325	5,500
Online donations	1,898	3,044
Sales	235	123
	94,188	27,893
Charitable activities		
School fees	105,484	119,184
Other income		
Other income	-	10
COVID-19 grants, etc	-	9,194
	-	9,204
Total incoming resources	199,672	156,281
EXPENDITURE		
Charitable activities		
Salaries	143,971	152,596
Employer NI	6,742	7,473
Employer pension	3,747	3,678
Contract storytellers	3,830	3,100
Summer school	3,319	4,237
Easter school	-	740
Classics Roadshow	854	-
Poetry Prize	340	-
Fundraising	150	-
	162,953	171,824
Support costs		
Management		
Postage and carriage	41	68
Telephone	2,178	1,845
Stationery	-	22
Computer expenses	-	372
Printer cartridges	78	26
Insurance	544	505
Sundries and bank charges	1,411	1,547
Payroll processing charges	-	169
Website	264	216
Online services	967	864
Publicity, brochures and conferences	181	480
Staff DBS check	153	101
Volunteer refreshment	446	393
Staff travel	35	-
PO box rental	-	89
Volunteer DBS	-	42
Consultancy	180	360
	6,478	7,099

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022

	2022 £	2021 £
Management		
Governance costs		
Accountancy fees	2,076	2,076
Bookkeeping and secretariat	1,133	612
	3,209	2,688
Total resources expended	172,640	181,611
Net income/(expenditure)	27,032	(25,330)

This page does not form part of the statutory financial statements

THE LATIN PROGRAMME-VIA FACILIS

England & Wales - Charity number 1126564

Accounts

REGISTERED COMPANY NUMBER: 06655988 (England and Wales)
REGISTERED CHARITY NUMBER: 1126564

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

FOR

THE LATIN PROGRAMME-VIA FACILIS

LEES
Chartered Certified Accountants
Hogarth House
136 High Holborn
London
WC1V 6PX

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021

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 August 2021. 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 2019).

OBJECTIVES AND ACTIVITIES

Aims and Objectives

The Latin Programme's mission is to teach an innovative programme of literacy through Latin in state primary schools. We strive for Latin to be embedded in both the curriculum and culture of the schools we work in. We teach Latin because we consider it to be the most orderly, logical, disciplined, structured, systematic, and consistent grammar in existence. 60% of the English language is derived from Latin. Thus learning Latin dramatically broadens pupils' vocabulary while deepening their understanding of language and thus their ability to communicate. We work constantly to challenge preconceptions that Latin is an "elitist" subject and strive to make it as relevant as possible to the communities and children we serve. We actively work to increase young people's opportunities and enhance their social mobility.

The trustees have referred to the public benefit guidance published by the Charity Commission and to the obligation in Section 17, Charities Act 2011, when reviewing the charity's aims and objectives and in planning future activities.

Significant activities

Despite 2020-21 continuing to present challenges with the continuation of the pandemic, The Latin Programme-Via Facilis taught 39 classes across eight inner-city London state primary schools: Argyle Primary School; St Barnabas Primary School; St Mary's Primary School; St Monica's Primary School; St Peter's Walworth Primary School; St Joseph's Primary School; St Peter's Eaton Square Primary School; and Holy Trinity NW3 Primary School. Of these schools, five designated Latin as their Foreign Language for Key Stage 2 (St Peter's Eaton Square, St Barnabas, Argyle, St Mary's and Holy Trinity NW3). The eight schools are located across six London boroughs. This was the first year in which The Latin Programme extended its curriculum to include two GCSE Latin classes at Harris Academy in South Norwood.

Other significant activities and developments during the year included the following:

- This year was the second to be affected by COVID-19 and much of the programme had to be delivered online via live video links and pre-recorded lessons.
- The Latin Programme Lecture series events continued to be a successful fundraising endeavour - two lectures given by Dr Tim Smith-Ling and Professor Simon Goldhill garnered much engagement.
- We implemented a portal for our existing schools on the website - this is now a centralised space for resources and work packs and was very important in our response to lockdown number 3. We had excellent feedback from both teachers and schools.
- Over 70 poets entered our inaugural poetry prize for adults. An online sharing was held in March 2021, in collaboration with The Broadway Bookshop in Hackney. A digital booklet was created featuring all those who made the long list.
- With the retirement of Trevor Chaplin in March 2021, TLP moved to ASBK Bookkeepers and Payroll specialists in April 2021.
- Over the Easter school holiday we created two video mini-courses for Key stage 2 and 3 pupils - this included 5 hours of content on the Meditations and stoic philosophers and Ovid in Opera and Musical Theatre.
- The Charity continued to engage professional storytellers for termly sessions at every partner school.
- We have formed a partnership with King's College London for their 'Contested Collections' research project. The project aims to introduce primary school children (aged 9-11) to sets of 3D printed museum objects as a conversation starter about museum collections and colonisation. TLP teachers took part in the research stage of the project - playing a key role in ensuring the Collection material would be pitched at an appropriate level and contain resources that would be truly useful in helping to facilitate conversations about difficult histories, global heritage, and questions of restitution.
- For the third year running we were able to mount a Summer school, generously supported by The Classical Association. Taking into account ongoing difficulties in organising face to face events, we once again offered the Summer school online and were consequently able to reach children nationwide rather than London only. Over five days we offered daily YouTube live sessions led by specialist facilitators, followed by 2 50-minute Zoom sessions for 100 subscribed participants. This year's theme of Natura was explored through interactive dance, poetry, storytelling, opera, debate and discussion, volvelle making and theatre as well as Latin language.

- In the Summer of 2021 we launched our second adult poetry competition, judged by Brighde Mullins, Rebecca Watts and Arji Manuelpillai. The competition called on entrants to use the phrase 'omnia vincit amor?' (love conquers all) as a starting point.
- We overhauled our website using Squarespace (a much cheaper and easier to use model, with better functions to make donations). The new website has also allowed us to expand the ways in which we fundraise.
- The Latin Programme partnered with Bright HR in June 2021.
- Four new trustee appointments were made in December 2020 - we are delighted to welcome Miles Ridley, Katharine Swire, Frances Illingworth and Sara Canullo to the board.
- Trustees Philip Moore and Simon Carr retired from the board in December 2020.

Future plans

Now in its twelfth year, The Latin Programme is committed to:

- continuing to deliver high-quality, engaging Latin lessons that measurably improve literacy.
- finding innovative ways to embed the arts into our programme, providing our pupils with the opportunity to develop their soft skills such as creativity, confidence and resilience.
- developing free and subsidised extra-curricular sessions for existing and prospective schools such as cookery lessons, art classes and music making.

As part of our fundraising drive, we will continue our hugely successful lecture series in 2021-22, with notable guest speakers to include Maria Wyke, Caroline Lawrence and Robert Gildon.

Planning is well underway for the 2022 Summer School. Once again, which will explore the links between the ancient world and our own through Latin language lessons, music, dance, drama, animation and theatre.

FINANCIAL REVIEW

Reserves policy

Despite a gruelling 18 months, the Charity ended the year with reserves in excess of three months of the Charity's yearly running costs. The Charity continues to aim to maintain the reserves at a level equivalent to six months of the Charity's yearly running costs from 2021 onwards. We consider maintaining our reserves at this level to be prudent given the financial challenges charities continually face and in case funds from any current sources should ever diminish significantly.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Latin Programme - Via Facilis is a charitable company limited by guarantee, incorporated on 24 July 2008 and registered as a charity on the 4 November 2008. The charity is controlled by its Memorandum and Article of Association dated 24 July 2008.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06655988 (England and Wales)

Registered Charity number

1126564

Registered office

Suite 285 Kemp House
152-160 City Road
London
EC1V 2NX

Trustees

Dr R Gilder III	Chair
Ms Z Woolfson	Treasurer
Ms R Lawes	
Mr S Carr	Resigned 31.12.2020
Mr P R Moore	Resigned 31.12.2020
Ms S L Canullo	Appointed 04.12.2020
Ms F M Illingworth	Appointed 04.12.2020
Ms K A Swire	Appointed 08.12.2020
Mr M Ridley	Appointed 16.12.2020

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021

REFERENCE AND ADMINISTRATIVE DETAILS
Independent Examiner
LEES
Chartered Certified Accountants
Hogarth House
136 High Holborn
London
WC1V 6PX

Bankers
HSBC
465 Bethnal Green Road
Bethnal Green
London
E2 9QW

Principal staff
Zanna Wing-Davey
Charmian Bedford
Jonathan Goddard

Approved by order of the board of trustees on 30 March 2022 and signed on its behalf by:

Ms Z A Woolfson - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LATIN PROGRAMME-VIA FACILIS (REGISTERED NUMBER: 06655988)

Independent examiner's report to the trustees of The Latin Programme-Via Facilis ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

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
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 Jeremy Hyde FCCA FCA
LEES
Chartered Certified Accountants
Hogarth House
136 High Holborn
London
WC1V 6PX

8 April 2022

THE LATIN PROGRAMME-VIA FACILIS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	Unrestricted fund £	Restricted fund £	Year Ended 31.8.21 Total funds £	Period 1.1.20 to 31.8.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		22,393	5,500	27,893	40,922
Charitable activities					
Education and training		119,184	-	119,184	14,667
Other income		9,204	-	9,204	1,596
Total		150,781	5,500	156,281	57,185
EXPENDITURE ON					
Charitable activities					
Education and training		177,374	-	177,374	107,606
Summer School		-	4,237	4,237	4,218
Total		177,374	4,237	181,611	111,824
NET INCOME/(EXPENDITURE)		(26,593)	1,263	(25,330)	(54,639)
RECONCILIATION OF FUNDS					
Total funds brought forward		63,946	782	64,728	119,367
TOTAL FUNDS CARRIED FORWARD		37,353	2,045	39,398	64,728

The notes form part of these financial statements

BALANCE SHEET
31 AUGUST 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
CURRENT ASSETS					
Cash at bank		43,490	2,045	45,535	69,495
CREDITORS					
Amounts falling due within one year	6	(6,137)	-	(6,137)	(4,767)
NET CURRENT ASSETS		37,353	2,045	39,398	64,728
TOTAL ASSETS LESS CURRENT LIABILITIES		37,353	2,045	39,398	64,728
NET ASSETS		37,353	2,045	39,398	64,728
FUNDS	7				
Unrestricted funds				37,353	63,946
Restricted funds				2,045	782
TOTAL FUNDS				39,398	64,728

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 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.

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 30 March 2022 and were signed on its behalf by:

Ms Z A Woolfson - Trustee

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.

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.

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.

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

Computer equipment - 33% on cost

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.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Government grants
Government grants are recognised when there is reasonable assurance that the grant conditions will be met and the grant will be received. These grants are recognised within other operating income on a systematic basis over the periods in which the related costs towards which they are intended to compensate are recognised as expenses.

<u>Coronavirus Job Retention Scheme (CJRS)</u>
Grants received in relation to the Coronavirus Job Retention Scheme are accounted for on the accruals basis once the related payroll return has been submitted.

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the period ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the period ended 31 August 2020.

3. STAFF COSTS

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

	Year Ended 31.8.21	Period 1.1.20 to 31.8.20
Charitable and support activities	8	8

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	35,922	5,000	40,922
Charitable activities			
Education and training	14,667	-	14,667
Other income	1,596	-	1,596
Total	52,185	5,000	57,185
EXPENDITURE ON			
Charitable activities			
Education and training	107,606	-	107,606
Summer School	-	4,218	4,218
Total	107,606	4,218	111,824
NET INCOME/(EXPENDITURE)	(55,421)	782	(54,639)
RECONCILIATION OF FUNDS			
Total funds brought forward	119,367	-	119,367
TOTAL FUNDS CARRIED FORWARD	63,946	782	64,728

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

5. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 September 2020 and 31 August 2021	1,258
DEPRECIATION	
At 1 September 2020 and 31 August 2021	1,258
NET BOOK VALUE	
At 31 August 2021	-
At 31 August 2020	-

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Social security and other taxes	3,663	2,691
Other creditors	398	-
Accrued expenses	2,076	2,076
	6,137	4,767

7. MOVEMENT IN FUNDS

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	63,946	(26,593)	37,353
Restricted funds			
Summer school	782	1,263	2,045
TOTAL FUNDS	64,728	(25,330)	39,398

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	150,781	(177,374)	(26,593)
Restricted funds			
Summer school	5,500	(4,237)	1,263
TOTAL FUNDS	156,281	(181,611)	(25,330)

continued...

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	119,367	(55,421)	63,946
Restricted funds			
Summer school	-	782	782
TOTAL FUNDS	119,367	(54,639)	64,728

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	52,185	(107,606)	(55,421)
Restricted funds			
Summer school	5,000	(4,218)	782
TOTAL FUNDS	57,185	(111,824)	(54,639)

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2021

	Year Ended 31.8.21 £	Period 1.1.20 to 31.8.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	19,226	31,490
Grants	5,500	5,000
Online donations	3,044	2,421
Roman walks	-	393
Sales	123	1,618
	27,893	40,922
Charitable activities		
School fees	119,184	14,667
Other income		
Other income	10	-
COVID-19 grants, etc	9,194	1,596
	9,204	1,596
Total incoming resources	156,281	57,185
EXPENDITURE		
Charitable activities		
Salaries	152,596	96,349
Employer NI	7,473	3,068
Employer pension	3,678	2,232
Contract storytellers	3,100	640
Summer school	4,237	4,218
Easter school	740	-
	171,824	106,507
Support costs		
Management		
Postage and carriage	68	7
Telephone	1,845	937
Stationery	22	45
Computer expenses	372	-
Printer cartridges	26	47
Insurance	505	-
Sundries and bank charges	1,547	698
Payroll processing charges	169	230
Website	216	216
Online services	864	331
Publicity, brochures and conferences	480	271
Staff DBS check	101	50
Volunteer refreshment	393	48
Carried forward	6,608	2,880

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021

	Year Ended 31.8.21 £	Period 1.1.20 to 31.8.20 £
Management		
Brought forward	6,608	2,880
Staff travel	-	44
PO box rental	89	-
Volunteer DBS	42	-
Consultancy	360	-
	7,099	2,924
Governance costs		
Accountancy fees	2,076	2,076
Bookkeeping and secretariat	612	317
	2,688	2,393
Total resources expended	181,611	111,824
Net expenditure	(25,330)	(54,639)

Accounts

REGISTERED COMPANY NUMBER: 06655988 (England and Wales)
REGISTERED CHARITY NUMBER: 1126564

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD 1 JANUARY 2020 TO 31 AUGUST 2020

FOR

THE LATIN PROGRAMME-VIA FACILIS

LEES
Chartered Certified Accountants
Puerorum House
1st Floor
26 Great Queen Street
London
WC2B 5BL

THE LATIN PROGRAMME-VIA FACILIS

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 JANUARY 2020 TO 31 AUGUST 2020

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REPORT OF THE TRUSTEES
FOR THE PERIOD 1 JANUARY 2020 TO 31 AUGUST 2020

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 period ended 31 August 2020. 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).

OBJECTIVES AND ACTIVITIES

Aims and Objectives

The Latin Programme's mission is to teach an innovative programme of literacy through Latin in state primary schools. We strive for Latin to be embedded in both the curriculum and culture of the schools we work in. We teach Latin because we consider it to be the most orderly, logical, disciplined, structured, systematic, and consistent grammar in existence. 60% of the English language is derived from Latin. Thus learning Latin dramatically broadens pupils' vocabulary while deepening their understanding of language and thus their ability to communicate. We work constantly to challenge preconceptions that Latin is an "elitist" subject and strive to make it as relevant as possible to the communities and children we serve. We actively work to increase young people's opportunities and enhance their social mobility.

The trustees have referred to the public benefit guidance published by the Charity Commission and to the obligation in Section 17, Charities Act 2011, when reviewing the charity's aims and objectives and in planning future activities.

Significant activities

Despite 2020 being our most challenging year to date, The Latin Programme-Via Facilis taught 36 classes across eight inner-city London state primary schools: Argyle Primary School; St Barnabas Primary School; St Mary's Primary School; St Monica's Primary School; St Peter's Walworth Primary School; St Joseph's Primary School; St Peter's Eaton Square Primary School; and Holy Trinity NW3 Primary School. Of these schools, five designated Latin as their Foreign Language for Key Stage 2 (St Peter's Eaton Square, St Barnabas, Argyle, St Mary's and Holy Trinity NW3). The eight schools are located across six London boroughs.

Other significant activities and developments during the year included the following:

- 2020 began as normal for the Charity - working within our partner schools to deliver our dynamic and rigorous programme.
- In January we launched our second Scriptores writing competition for children. Caroline Lawrence and Alexandra Shepherd were confirmed as judges.
- We continued our collaboration with Leighton House Museum and in February and March held outreach sessions as well as our second "The Festival of Latin", a three part enrichment day focusing on creative writing and storytelling. 248 new pupils were reached through these festivals.
- We launched 'Aurriculum' - a new child centred podcast and learning resource.
- For the second year running we offered Roman walking tours, led by The City of London Guide Lecturers' Association. Participating pupils were taken around key Roman sites, ending at the London Mithraeum. The trip allowed pupils to gain an insight into London's Roman roots.
- In March, our Executive Director and Director of Teaching and Learning delivered a successful presentation at the ResearchED conference in Birmingham. This was a great opportunity to share the programme with other primary headteachers.
- March also saw our Outreach Officer deliver sessions on rap writing with Key Stage 3 pupils from Holland Park Primary School. Further planned sessions were cancelled due to Covid.
- With the closure of schools in March 2020, we were forced to cancel museum trips, Roman walks and all forthcoming outreach projects. Instead we focused on delivering bespoke teaching and resources to our partner schools on a new platform - online.
- From March onwards we delivered weekly age-specific worksheet packs to our participating schools - each pack was made with five key elements in mind: history, comprehension, a movement activity, a game and a grammar exercise. 34 homework packs were created and 75 downloadable worksheets were added to our website.
- 30 new videos were created for our YouTube channel, including a six part series on Ovid.
- In June, some teachers returned to in person teaching at our participating schools. While other schools preferred to continue with our online offering (pre-recorded and live teaching).
- The Charity continued to engage professional storytellers for sessions at every partner school, though these were now delivered online.

REPORT OF THE TRUSTEES
FOR THE PERIOD 1 JANUARY 2020 TO 31 AUGUST 2020

- In June 2020 we launched our Lecture Series. The first 30 minute Zoom talk was given by one of our esteemed teachers, on the subject of Ovid in renaissance painting. The series takes place every quarter and will continue into 2021.
- Due to ongoing restrictions, our second Summer School also took place online. This meant that we were able to offer sessions to children nationwide. 200 pupils across key stage two and three signed up for a two-week course, comprising of 10 live Youtube sessions led by specialist facilitators as well as 40 smaller Zoom classes, covering 10 different topics. Subjects included puppet making, poetry, storytelling, opera, dance and film-making as well as Latin language, all based on the theme of Greek and Roman Gods and Goddesses. Thanks, once again, to a generous grant from the Classical Association, students were able to attend free of charge.
- Sadly, due to restrictions we were not able to facilitate our usual in person trips to the University of Cambridge this year. However we were delighted to begin a partnership with UCL, who organised a wonderful inscription workshop as part of our online Summer School.
- In the Summer of 2020 we launched our first adult poetry competition, judged by writers Black Morrison, Deanna Rodger and Ella Hickson. The competition called on entrants to use the phrase 'de rerum natura' (the nature of things) as a starting point.
- As part of a renewed focus on fundraising, we handmade and sold bespoke face masks, embroidered with Latin verbs.
- Zippy Woolfson became treasurer.

Future plans

Now in its eleventh year, The Latin Programme is committed to:

- continuing to deliver high-quality, engaging Latin lessons that measurably improve literacy.
- finding innovative ways to embed the arts into our programme, providing our pupils with the opportunity to develop their soft skills such as creativity, confidence and resilience.
- developing free and subsidised extra-curricular sessions for existing and prospective schools such as cookery lessons, art classes and music making.

Following the success of both the 2019 and 2020 Scriptores Competition, we will once again be encouraging pupils from current and prospective schools across London to build their confidence in creative writing by inviting them to take part in a 2021 writing competition.

As part of our fundraising drive, we will continue our hugely successful lecture series in 2021, with notable guest speakers to include Prof. Simon Goldhill.

Planning is well underway for the 2021 Summer School. Once again, which will explore the links between the ancient world and our own through Latin language lessons, music, dance, drama, animation and podcast production.

FINANCIAL REVIEW

Reserves policy
The Charity aims to maintain the reserves at a level equivalent to six months of the Charity's yearly running costs from 2020 onwards. We consider maintaining our reserves at this level to be prudent given the financial challenges charities continually face and in case funds from any current sources should ever diminish significantly.

Financial Year

The Charity has made the decision to match our financial year to the academic year (September-August) as this will give a more realistic reflection of financial operations. Therefore this accounting year has been shortened to eight months and consequently will not show substantive income (comprised of school fees which are paid in September and October).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
The Latin Programme - Via Facilis is a charitable company limited by guarantee, incorporated on 24 July 2008 and registered as a charity on the 4 November 2008. The charity is controlled by its Memorandum and Article of Association dated 24 July 2008.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
06655988 (England and Wales)

THE LATIN PROGRAMME-VIA FACILIS (REGISTERED NUMBER: 06655988)

REPORT OF THE TRUSTEES
FOR THE PERIOD 1 JANUARY 2020 TO 31 AUGUST 2020

Registered Charity number
1126564

Registered office
Suite 285 Kemp House
152-160 City Road
London
EC1V 2NX

Trustees

Dr R Gilder III	Chair
Ms Z A Woolfson	Treasurer
Mr S Carr	Resigned 31.12.2020
Ms R Lawes	
Mr P R Moore	Resigned 31.12.2020
Ms S L Canullo	Appointed 04.12.2020
Ms F M Illingworth	Appointed 04.12.2020
Mr M Ridley	Appointed 16.12.2020
Ms K A Swire	Appointed 08.12.2020

Independent Examiner
LEES
Chartered Certified Accountants
Puerorum House
1st Floor
26 Great Queen Street
London
WC2B 5BL

Bankers
HSBC
465 Bethnal Green Road
Bethnal Green
London
E2 9QW

Principal staff
Zanna Wing-Davey
Charmian Bedford
Jonathan Goddard

Approved by order of the board of trustees on 20TH JULY 2021 and signed on its behalf by:

....
Ms Z A Woolfson - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LATIN PROGRAMME-VIA FACILIS (REGISTERED NUMBER: 06655988)

Independent examiner's report to the trustees of The Latin Programme-Via Facilis ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the period 1 January 2020 to 31 August 2020.

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
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 Jeremy Hyde FCCA FCA
LEES
Chartered Certified Accountants
Puerorum House
1st Floor
26 Great Queen Street
London
WC2B 5BL

Date: 23 July 2021

THE LATIN PROGRAMME-VIA FACILIS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 1 JANUARY 2020 TO 31 AUGUST 2020

	Notes	Unrestricted fund £	Restricted fund £	Period 1.1.20 to 31.8.20 Total funds £	Year Ended 31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		35,922	5,000	40,922	28,961
Charitable activities					
Education and training		14,667	-	14,667	135,784
Other income		1,596	-	1,596	49
Total		52,185	5,000	57,185	164,794
EXPENDITURE ON					
Charitable activities					
Education and training		107,606	-	107,606	165,851
Summer School		-	4,218	4,218	4,078
Total		107,606	4,218	111,824	169,929
NET INCOME/(EXPENDITURE)		(55,421)	782	(54,639)	(5,135)
RECONCILIATION OF FUNDS					
Total funds brought forward		119,367	-	119,367	124,502
TOTAL FUNDS CARRIED FORWARD		63,946	782	64,728	119,367

The notes form part of these financial statements

THE LATIN PROGRAMME-VIA FACILIS (REGISTERED NUMBER: 06655988)

BALANCE SHEET
31 AUGUST 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
CURRENT ASSETS					
Debtors	7	-	-	-	225
Cash at bank		68,713	782	69,495	124,431
		68,713	782	69,495	124,656
CREDITORS					
Amounts falling due within one year	8	(4,767)	-	(4,767)	(5,289)
NET CURRENT ASSETS		63,946	782	64,728	119,367
TOTAL ASSETS LESS CURRENT LIABILITIES		63,946	782	64,728	119,367
NET ASSETS		63,946	782	64,728	119,367
FUNDS	9				
Unrestricted funds				63,946	119,367
Restricted funds				782	-
TOTAL FUNDS				64,728	119,367

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 August 2020.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 August 2020 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.

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 20TH JULY 2021 and were signed on its behalf by:

....
Ms Z A Woolfson - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 JANUARY 2020 TO 31 AUGUST 2020

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.

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.

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.

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

Computer equipment - 33% on cost

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.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. NET INCOME/(EXPENDITURE)

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

	Period 1.1.20 to 31.8.20	Year Ended 31.12.19
	£	£
Depreciation - owned assets	-	245

continued...

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 August 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 August 2020 nor for the year ended 31 December 2019.

4. STAFF COSTS

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

	Period 1.1.20 to 31.8.20	Year Ended 31.12.19
Charitable and support activities	8	8

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	25,211	3,750	28,961
Charitable activities			
Education and training	135,784	-	135,784
Other income	49	-	49
Total	161,044	3,750	164,794
EXPENDITURE ON			
Charitable activities			
Education and training	161,773	4,078	165,851
Summer School	4,078	-	4,078
Total	165,851	4,078	169,929
NET INCOME/(EXPENDITURE)	(4,807)	(328)	(5,135)
Transfers between funds	(328)	328	-
Net movement in funds	(5,135)	-	(5,135)
RECONCILIATION OF FUNDS			
Total funds brought forward	124,502	-	124,502
TOTAL FUNDS CARRIED FORWARD	119,367	-	119,367

continued...

6. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2020 and 31 August 2020	1,258
DEPRECIATION	
At 1 January 2020 and 31 August 2020	1,258
NET BOOK VALUE	
At 31 August 2020	-
At 31 December 2019	-

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other debtors	-	225

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Social security and other taxes	2,691	3,087
Other creditors	-	126
Accrued expenses	2,076	2,076
	4,767	5,289

9. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	119,367	(55,421)	63,946
Restricted funds			
Summer school	-	782	782
TOTAL FUNDS	119,367	(54,639)	64,728

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	52,185	(107,606)	(55,421)
Restricted funds			
Summer school	5,000	(4,218)	782
TOTAL FUNDS	57,185	(111,824)	(54,639)

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 JANUARY 2020 TO 31 AUGUST 2020

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
Unrestricted funds				
General fund	124,502	(4,807)	(328)	119,367
Restricted funds				
Summer school	-	(328)	328	-
TOTAL FUNDS	124,502	(5,135)	-	119,367

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	161,044	(165,851)	(4,807)
Restricted funds			
Summer school	3,750	(4,078)	(328)
TOTAL FUNDS	164,794	(169,929)	(5,135)

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 August 2020.

THE LATIN PROGRAMME-VIA FACILIS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 1 JANUARY 2020 TO 31 AUGUST 2020

	Period 1.1.20 to 31.8.20 £	Year Ended 31.12.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	31,490	23,000
Grants	5,000	3,755
Online donations	2,421	442
Roman walks	393	450
Sales	1,618	1,314
	40,922	28,961
Charitable activities		
School fees	14,667	135,784
Other income		
Other income	-	49
COVID-19 grants, etc	1,596	-
	1,596	49
Total incoming resources	57,185	164,794
EXPENDITURE		
Charitable activities		
Salaries	96,349	132,806
Employer NI	3,068	7,062
Employer pension	2,232	3,295
Contract storytellers	640	5,400
Special projects	-	4,163
Summer school	4,218	4,078
	106,507	156,804
Support costs		
Management		
Postage and carriage	7	34
Telephone	937	1,459
Stationery	45	562
Printer cartridges	47	43
Insurance	-	479
Sundries and bank charges	698	1,120
Payroll processing charges	230	555
Website	216	2,855
Online services	331	341
Publicity, brochures and conferences	271	1,816
Staff DBS check	50	105
Volunteer refreshment	48	246
Teacher training and resources	-	25
Carried forward	2,880	9,640

This page does not form part of the statutory financial statements

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 1 JANUARY 2020 TO 31 AUGUST 2020

	Period 1.1.20 to 31.8.20 £	Year Ended 31.12.19 £
Management		
Brought forward	2,880	9,640
Staff travel	44	536
PO box rental	-	111
Volunteer DBS	-	37
Computer equipment	-	245
	2,924	10,569
Governance costs		
Accountancy fees	2,076	2,172
Bookkeeping and secretariat	317	384
	2,393	2,556
Total resources expended	111,824	169,929
Net expenditure	(54,639)	(5,135)

This page does not form part of the statutory financial statements