

**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 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, opera 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 (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 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

THE LATIN PROGRAMME-VIA FACILIS

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 | | <u>185,347</u> | <u>14,325</u> | <u>199,672</u> | <u>156,281</u> |
| EXPENDITURE ON | | | | | |
| Charitable activities | | | | | |
| Education and training | | 169,321 | - | 169,321 | 177,374 |
| Summer School | | - | 3,319 | 3,319 | 4,237 |
| Total | | <u>169,321</u> | <u>3,319</u> | <u>172,640</u> | <u>181,611</u> |
| 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 | | <u><u>53,379</u></u> | <u><u>13,051</u></u> | <u><u>66,430</u></u> | <u><u>39,398</u></u> |

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 | | <u>53,379</u> | <u>13,051</u> | <u>66,430</u> | <u>39,398</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 53,379 | 13,051 | 66,430 | 39,398 |
| NET ASSETS | | <u>53,379</u> | <u>13,051</u> | <u>66,430</u> | <u>39,398</u> |
| FUNDS | 8 | | | | |
| Unrestricted funds | | | | 53,379 | 37,353 |
| Restricted funds | | | | <u>13,051</u> | <u>2,045</u> |
| TOTAL FUNDS | | | | <u>66,430</u> | <u>39,398</u> |

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.

Coronavirus Job Retention Scheme (CJRS)

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.

THE LATIN PROGRAMME-VIA FACILIS

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

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 |
| | <u>94,188</u> | <u>27,893</u> |
| Analysis of Grant Income - | | |
| <u>Unrestricted -</u> | 2022 | 2021 |
| John Coates Charitable Foundation | £ | £ |
| | 5,000 | - |
| | <u>5,000</u> | <u>-</u> |
| <u>Restricted -</u> | | |
| Classical Association | 9,325 | 5,500 |
| Foyle Foundation | 5,000 | - |
| | <u>14,325</u> | <u>5,500</u> |
| | <u>19,325</u> | <u>5,500</u> |

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 | <u>7</u> | <u>8</u> |

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 | <u>150,781</u> | <u>5,500</u> | <u>156,281</u> |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Education and training | 177,374 | - | 177,374 |
| Summer School | - | 4,237 | 4,237 |

THE LATIN PROGRAMME-VIA FACILIS

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 | <u>177,374</u> | <u>4,237</u> | <u>181,611</u> |
| 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 | <u>37,353</u> | <u>2,045</u> | <u>39,398</u> |

6. TANGIBLE FIXED ASSETS

| | Computer equipment £ |
|--|----------------------------|
| COST | |
| At 1 September 2021 and 31 August 2022 | <u>1,258</u> |
| DEPRECIATION | |
| At 1 September 2021 and 31 August 2022 | <u>1,258</u> |
| NET BOOK VALUE | |
| At 31 August 2022 | <u>-</u> |
| At 31 August 2021 | <u>-</u> |

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 | <u>2,076</u> | <u>2,076</u> |
| | <u>4,500</u> | <u>6,137</u> |

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 |
| | <u>2,045</u> | <u>11,006</u> | <u>13,051</u> |
| TOTAL FUNDS | <u>39,398</u> | <u>27,032</u> | <u>66,430</u> |

THE LATIN PROGRAMME-VIA FACILIS

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

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 |
| | <u>14,325</u> | <u>(3,319)</u> | <u>11,006</u> |
| TOTAL FUNDS | <u>199,672</u> | <u>(172,640)</u> | <u>27,032</u> |

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 |
| | <u>64,728</u> | <u>(25,330)</u> | <u>39,398</u> |
| TOTAL FUNDS | <u>64,728</u> | <u>(25,330)</u> | <u>39,398</u> |

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 |
| | <u>156,281</u> | <u>(181,611)</u> | <u>(25,330)</u> |
| TOTAL FUNDS | <u>156,281</u> | <u>(181,611)</u> | <u>(25,330)</u> |

9. RELATED PARTY DISCLOSURES

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

THE LATIN PROGRAMME-VIA FACILIS
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 |
| | <hr/> 94,188 | <hr/> 27,893 |
| Charitable activities | | |
| School fees | 105,484 | 119,184 |
| Other income | | |
| Other income | - | 10 |
| COVID-19 grants, etc | - | 9,194 |
| | <hr/> - | <hr/> 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 | - |
| | <hr/> 162,953 | <hr/> 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 |
| | <hr/> 6,478 | <hr/> 7,099 |

This page does not form part of the statutory financial statements

THE LATIN PROGRAMME-VIA FACILIS

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 |
| | <u>3,209</u> | <u>2,688</u> |
| Total resources expended | 172,640 | 181,611 |
| Net income/(expenditure) | <u>27,032</u> | <u>(25,330)</u> |

This page does not form part of the statutory financial statements