

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

THE LATIN PROGRAMME-VIA FACILIS

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

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12 to 13

**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 Gilder, 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.

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

- 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

Dr R Gilder III Chair (resigned 18.5.2023)
Ms Z A Woolfson Treasurer
Ms C T Day (appointed 2.6.2023)
Ms S L Canullo
Ms F M Illingworth
Ms K A Swire

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:

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

.....
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:

THE LATIN PROGRAMME-VIA FACILIS

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

		Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
	Notes				
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		<u>126,256</u>	<u>6,624</u>	<u>132,880</u>	<u>199,672</u>
EXPENDITURE ON					
Charitable activities					
Education and training		160,105	-	160,105	169,321
Summer School		-	4,375	4,375	3,319
Total		<u>160,105</u>	<u>4,375</u>	<u>164,480</u>	<u>172,640</u>
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		<u><u>19,530</u></u>	<u><u>15,300</u></u>	<u><u>34,830</u></u>	<u><u>66,430</u></u>

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		<u>19,530</u>	<u>15,300</u>	<u>34,830</u>	<u>66,430</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		19,530	15,300	34,830	66,430
NET ASSETS		<u>19,530</u>	<u>15,300</u>	<u>34,830</u>	<u>66,430</u>
FUNDS	8				
Unrestricted funds				19,530	53,379
Restricted funds				<u>15,300</u>	<u>13,051</u>
TOTAL FUNDS				<u>34,830</u>	<u>66,430</u>

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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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

THE LATIN PROGRAMME-VIA FACILIS

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
	<u>19,030</u>	<u>94,188</u>

THE LATIN PROGRAMME-VIA FACILIS

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

2. DONATIONS AND LEGACIES - continued

Analysis of Grant Income -

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

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
	7	7
Charitable and support activities	<u>7</u>	<u>7</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	79,863	14,325	94,188
Charitable activities			
Education and training	105,484	-	105,484
Total	<u>185,347</u>	<u>14,325</u>	<u>199,672</u>
EXPENDITURE ON			
Charitable activities			
Education and training	169,321	-	169,321
Summer School	-	3,319	3,319
Total	<u>169,321</u>	<u>3,319</u>	<u>172,640</u>
NET INCOME	16,026	11,006	27,032

THE LATIN PROGRAMME-VIA FACILIS

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	<u>53,379</u>	<u>13,051</u>	<u>66,430</u>

6. TANGIBLE FIXED ASSETS

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

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	<u>2,250</u>	<u>2,076</u>
	<u>5,214</u>	<u>4,500</u>

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	<u>5,000</u>	<u>-</u>	<u>5,000</u>
	<u>13,051</u>	<u>2,249</u>	<u>15,300</u>
TOTAL FUNDS	<u>66,430</u>	<u>(31,600)</u>	<u>34,830</u>

THE LATIN PROGRAMME-VIA FACILIS

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

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	<u>132,880</u>	<u>(164,480)</u>	<u>(31,600)</u>

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
	<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>

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
	<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>

THE LATIN PROGRAMME-VIA FACILIS

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

9. RELATED PARTY DISCLOSURES

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

THE LATIN PROGRAMME-VIA FACILIS
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
	<hr/> 19,030	<hr/> 94,188
Charitable activities		
School fees	113,850	105,484
	<hr/>	<hr/>
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
	<hr/> 155,170	<hr/> 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
	<hr/> 5,801	<hr/> 6,478
Governance costs		
Accountancy fees	2,424	2,076
Carried forward	2,424	2,076

THE LATIN PROGRAMME-VIA FACILIS
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
	<u>3,509</u>	<u>3,209</u>
Total resources expended	<u>164,480</u>	<u>172,640</u>
Net (expenditure)/income	<u>(31,600)</u>	<u>27,032</u>