

# **THE LATIN PROGRAMME-VIA FACILIS**

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

Charity registration - 1126564

Company number - 06655988



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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 charity'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.

A handwritten signature in black ink, appearing to read 'APNa', with a stylized flourish at the end.

**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 &amp; Statement of Realised Gains and Losses

For the year ended 31 August 2024

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		Year ended 31 Aug 2024	Year ended 31 Aug 2024	Year ended 31 Aug 2024	Year ended 31 Aug 2023
	Notes	£	£	£	£
<b>Income from:</b>					
Donations & legacies	3	43,591	5,281	48,872	19,030
Charitable activities	4	101,250	-	101,250	113,850
<b>Total income</b>		<b>144,841</b>	<b>5,281</b>	<b>150,122</b>	132,880
<b>Expenditure on:</b>					
Fundraising costs	5	-	-	-	463
Charitable activities	5	153,777	6,358	160,135	164,017
<b>Total expenditure</b>		<b>153,777</b>	<b>6,358</b>	<b>160,135</b>	164,480
<b>Net income/(expenditure)</b>		<b>(8,936)</b>	<b>(1,077)</b>	<b>(10,013)</b>	(31,600)
<b>Transfers between funds</b>		5,000	(5,000)	-	-
<b>Net movement in funds</b>		<b>(3,936)</b>	<b>(6,077)</b>	<b>(10,013)</b>	(31,600)
<b>Reconciliation of funds:</b>					
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	£	Total 31 Aug 2024 £	Total 31 Aug 2023 £
<b>Fixed assets:</b>				
Tangible assets	7		-	-
<b>Current assets:</b>				
Debtors & prepayments	8	46,429	-	-
Cash at bank and in hand		66,246	40,044	40,044
		<b>112,675</b>	<b>40,044</b>	<b>40,044</b>
<b>Creditors:</b>				
Amounts falling due within one year	9	(87,858)	(5,214)	(5,214)
<b>Net current assets/(liabilities)</b>			<b>24,817</b>	<b>34,830</b>
<b>Net assets/(liabilities)</b>			<b>24,817</b>	<b>34,830</b>
<b>The funds of the charity:</b>				
Restricted funds	10 & 11		9,223	15,300
Unrestricted funds	10 & 11		15,594	19,530
<b>Total charity funds</b>			<b>24,817</b>	<b>34,830</b>

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
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### 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

		Unrestricted Funds Year ended 31 Aug 2023 £	Restricted Funds Year ended 31 Aug 2023 £	Total Funds Year ended 31 Aug 2023 £
	Notes			
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
	<b>101,250</b>	<b>-</b>	<b>101,250</b>

  

	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
	<b>113,850</b>	<b>-</b>	<b>113,850</b>

5. Total expenditure

	Unrestricted Funds Year ended 31 Aug 2024 £	Restricted Funds Year ended 31 Aug 2024 £	Total Funds Year ended 31 Aug 2024 £
<b>Fundraising costs</b>	-	-	-
<b>Charitable activity costs</b>			
Direct charitable activity costs			
Education and training	3,840	-	3,840
Summer school	-	5,112	5,112
Total direct charitable activity costs	<b>3,840</b>	<b>5,112</b>	<b>8,952</b>
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
<b>Total charitable activity costs</b>	<b>153,777</b>	<b>6,358</b>	<b>160,135</b>
<b>Total costs</b>	<b>153,777</b>	<b>6,358</b>	<b>160,135</b>

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	5,244	-	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
	<b>3,410</b>	4,178

**6. Staff costs**

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

	<b>Project</b>	<b>Total</b>
	<b>equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
As at 1 September 2023	<b>1,258</b>	<b>1,258</b>
As at 31 August 2024	<b>1,258</b>	<b>1,258</b>
<b>Accumulated depreciation</b>		
As at 1 September 2023	<b>1,258</b>	<b>1,258</b>
As at 31 August 2024	<b>1,258</b>	<b>1,258</b>
<b>Net book value</b>		
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	-
	<b>46,429</b>	-

## 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
	<b>87,858</b>	5,214

Deferred revenue relates to amounts received in advance for the 2024/25 financial 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	<b>81,600</b>	-

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 £
<b>Restricted funds</b>					
Summer school	10,300	5,281	(6,358)	-	9,223
St Mary's, Brent	5,000	-	-	(5,000)	-
<b>Restricted funds</b>	<b>15,300</b>	<b>5,281</b>	<b>(6,358)</b>	<b>(5,000)</b>	<b>9,223</b>
<b>Unrestricted funds</b>	19,530	144,841	(153,777)	5,000	15,594
<b>Total funds</b>	<b>34,830</b>	<b>150,122</b>	<b>(160,135)</b>	<b>-</b>	<b>24,817</b>

  

	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 £
<b>Restricted funds</b>					
Summer school	8,051	6,624	(4,375)	-	10,300
St Mary's, Brent	5,000	-	-	-	5,000
<b>Restricted funds</b>	<b>13,051</b>	<b>6,624</b>	<b>(4,375)</b>	<b>-</b>	<b>15,300</b>
<b>Unrestricted funds</b>	53,379	126,256	(160,105)	-	19,530
<b>Total funds</b>	<b>66,430</b>	<b>132,880</b>	<b>(164,480)</b>	<b>-</b>	<b>34,830</b>

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)
	<b>15,594</b>	<b>9,223</b>	<b>24,817</b>

  

	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)
	<b>19,530</b>	<b>15,300</b>	<b>34,830</b>

#### 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).