

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st March 2022
for
LanSEN Together

ATC Advisors
Unit 2 Dunheved Court
Pennygillam Way
LAUNCESTON
Cornwall
PL15 7ED

Contents of the Financial Statements
for the Year Ended 31st March 2022

	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 12
Detailed Statement of Financial Activities	13

LanSEN Together

Report of the Trustees for the Year Ended 31st March 2022

The trustees present their report with the financial statements of the charity for the year ended 31st March 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

Objectives and aims

- 1) To fulfil the needs of children with special educational needs and their families/carers in Cornwall and Devon by providing advice, guidance and support and by providing or assisting in the provision of facilities for recreation in the interest of social welfare.
- 2) To promote social inclusion among children with special educational needs and their families/carers in Cornwall and Devon who are socially excluded from society or parts of society as a result of their special educational needs by:
 - i) Providing education and information to support and enable parents/carers to maximize educational opportunities for their child/children.
 - ii) Raising public awareness of the issues affecting children with special educational needs and their family/carers, both generally and in relation to their social exclusion.
 - iii) Providing advocacy, support and advice.

Activities for the Public Benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the CIO's aims and objectives in planning future activities.

The main activities LanSEN have undertaken in relation to the objectives set out in the governing document are:

- Social media support group - this continues to be very successful in providing support and information and assists the charity in connecting with the community and our service users. The support group is constantly monitored.
- Regular youth groups and home learning groups are being held in our main hub. Both groups are always well attended and the home learning groups are themed for activities relevant to the time of year.
- A sponsored waxing and cake sale was organised, proving very popular with families who attended.

ACHIEVEMENT AND PERFORMANCE

Achievements for the Period

A Christmas fundraising fête was held, supported by many of our families and some of the local businesses in Launceston.

A wider awareness of the work and support LanSEN Together can and does offer families and carers within the locality.

Families and carers who have attended sessions have provided positive feedback as well as introducing others to our groups.

FINANCIAL REVIEW

Principal Funding Sources

Principal sources of funding for the charity include grants from the National Lottery, local MPs and Launceston Town Council. Other funding arises from fundraising activities organised by the charity and donations received from the general public.

Major risks

The major risks to which the charity is exposed as identified by the trustees continue to be reviewed and systems have been established to mitigate those risks.

Reserves policy

The charity's policy is to hold a minimum of £1,500 of unrestricted funds in the account. This should be sufficient to ensure the smooth running of the charity for a minimum of 3 months in the event of a drop in funds due to unexpected circumstances until funding/fundraising can be sourced and implemented.

As at 31st March 2022, the charity's unrestricted reserves were in a deficit of (£576) compared with a deficit of (£1,213) as at 31st March 2021.

Going concern

The trustees consider that there are no material uncertainties about the CIO's ability to continue as a going concern.

LanSEN Together

Report of the Trustees **for the Year Ended 31st March 2022**

FINANCIAL REVIEW

Financial position

The charity made a deficit for the year of £7,221 compared with a surplus in the previous year of £11,512. This reduction is due to the level of grants received in the previous year, totalling £16,140. Spending has also increased following the lifting of some Covid restrictions which has allowed activities and fundraising to resume.

At the end of March 2022, there was a deficit of £576 held as unrestricted funds (2021: deficit of £1,213) and a surplus of £12,451 in restricted funds (2021: surplus of £20,309).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, 'CIO - Foundation registered 7th January 2019' and constitutes a charitable incorporated organisation (CIO).

Recruitment and appointment of new trustees

Trustees are appointed following careful consideration and discussion with all acting trustees. The trustees consult with Maria Lawson (founder of the charity) who manages the day to day operations.

Induction and training of new trustees

All trustees are required to read the charity constitution. DBS checks are mandatory as well as safeguarding skills and qualifications. First Aid training is required for those conducting the home education and youth groups.

Wider network

LanSEN Together is a small charity and the trustees, along side Maria (founder), set up 'Friends of LanSEN Together'. This is a group of parents and service users who help plan activities, classes and fundraising. Those involved also include individuals with a talent or qualification that would like to work alongside us to provide a beneficial outcome for the charity and its service users.

Everyone who volunteers for the charity either as a trustee or 'friend of the charity' must read and agree to LanSEN Together's policies and procedures. We also ensure those working closely to our service users have appropriate checks and qualifications and experience to do so. We believe this minimises any major risks to the charity and our services users.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1181440

Principal address

Orchard Centre
Market Street
Blind Hole
Launceston
Cornwall
PL15 8AU

Trustees

Ms E E Mitchell (resigned 1.3.22)
Ms K Burrow
C Theobald (resigned 27.2.22)
Ms L Pitts
M J White (appointed 1.3.22)
Ms E A Newstead (appointed 1.3.22) (resigned 19.4.22)
W Hudson (appointed 1.3.22)

Independent Examiner

ATC Advisors
Unit 2 Dunheved Court
Pennygillam Way
LAUNCESTON
Cornwall
PL15 7ED

LanSEN Together

Report of the Trustees
for the Year Ended 31st March 2022

10/09/2022

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



.....
Ms L Pitts - Trustee

Independent Examiner's Report to the Trustees of
LanSEN Together

Independent examiner's report to the trustees of LanSEN Together

I report to the charity trustees on my examination of the accounts of LanSEN Together (the Trust) for the year ended 31st March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Sarah Gay

Mrs S A Gay
FCCA/ACA
ATC Advisors
Unit 2 Dunheved Court
Pennygillam Way
LAUNCESTON
Cornwall
PL15 7ED

Date: ...22nd September 2022

LanSEN Together

Statement of Financial Activities
for the Year Ended 31st March 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,183	-	1,183	17,143
Other trading activities	3	380	-	380	2,404
Other income	4	65	-	65	-
Total		1,628	-	1,628	19,547
EXPENDITURE ON					
Charitable activities					
Charitable Activities		991	7,858	8,849	7,965
NET INCOME/(EXPENDITURE)		637	(7,858)	(7,221)	11,582
RECONCILIATION OF FUNDS					
Total funds brought forward		(1,213)	20,309	19,096	7,514
TOTAL FUNDS CARRIED FORWARD		(576)	12,451	11,875	19,096

The notes form part of these financial statements

LanSEN Together**Balance Sheet**
31st March 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	7	-	1,929	1,929	598
Social investments	8	3,887	-	3,887	-
		<u>3,887</u>	<u>1,929</u>	<u>5,816</u>	<u>598</u>
CURRENT ASSETS					
Cash at bank and in hand		164	10,522	10,686	19,711
CREDITORS					
Amounts falling due within one year	9	(4,627)	-	(4,627)	(1,213)
NET CURRENT ASSETS/(LIABILITIES)		<u>(4,463)</u>	<u>10,522</u>	<u>6,059</u>	<u>18,498</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(576)</u>	<u>12,451</u>	<u>11,875</u>	<u>19,096</u>
NET ASSETS		<u>(576)</u>	<u>12,451</u>	<u>11,875</u>	<u>19,096</u>
FUNDS	10				
Unrestricted funds				(576)	(1,213)
Restricted funds				12,451	20,309
TOTAL FUNDS				<u>11,875</u>	<u>19,096</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
 10/09/2022 and were signed on its behalf by:



L Pitts - Trustee

Notes to the Financial Statements
for the Year Ended 31st March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the CIO, which is a public benefit entity under FRS 102, have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn. The accounts have been prepared under the historical cost convention on a receipts and payments basis.

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 a payments 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 - 25% on reducing balance

Taxation

The charity is exempt from 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.

Social investments

Social investments represent a programme related investment in the form of a concessionary loan. This has been recognised at the carrying amount after the application of interest at the agreed rate.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	384	1,003
Grants	200	16,140
Activities	599	-
	<u>1,183</u>	<u>17,143</u>

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2022**

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2022	2021
	£	£
National Lottery	-	12,200
Other grants	200	940
Cornwall Council	-	3,000
	<hr/> 200 <hr/>	<hr/> 16,140 <hr/>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising	380	2,404
	<hr/> 380 <hr/>	<hr/> 2,404 <hr/>

4. OTHER INCOME

	2022	2021
	£	£
Interest receivable	65	-
	<hr/> 65 <hr/>	<hr/> - <hr/>

5. TRUSTEES' REMUNERATION AND BENEFITS

The trustees all give their time and expertise freely without any form of remuneration or other benefit in cash or kind.

Trustees' expenses

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,003	16,140	17,143
Other trading activities	2,404	-	2,404
Total	<hr/> 3,407 <hr/>	<hr/> 16,140 <hr/>	<hr/> 19,547 <hr/>
EXPENDITURE ON			
Charitable activities			
Charitable Activities	3,060	4,905	7,965
NET INCOME	<hr/> 347 <hr/>	<hr/> 11,235 <hr/>	<hr/> 11,582 <hr/>
RECONCILIATION OF FUNDS			
Total funds brought forward	(1,560)	9,074	7,514
TOTAL FUNDS CARRIED FORWARD	<hr/> (1,213) <hr/>	<hr/> 20,309 <hr/>	<hr/> 19,096 <hr/>

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

7. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1st April 2021	700
Additions	1,974
	<hr/>
At 31st March 2022	2,674
	<hr/>
DEPRECIATION	
At 1st April 2021	102
Charge for year	643
	<hr/>
At 31st March 2022	745
	<hr/>
NET BOOK VALUE	
At 31st March 2022	1,929
	<hr/>
At 31st March 2021	598
	<hr/>

8. SOCIAL INVESTMENTS

	Loans £
MARKET VALUE	
New in year	5,000
Repayments in year	(1,178)
Other movements	65
	<hr/>
At 31st March 2022	3,887
	<hr/>
NET BOOK VALUE	
At 31st March 2022	3,887
	<hr/>
At 31st March 2021	-
	<hr/>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank: overdrafts	4,628	1,213
	<hr/>	<hr/>

10. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At
	£	£	31.3.22
			£
Unrestricted funds			
General fund	(1,213)	637	(576)
Restricted funds			
Restricted Fund	20,309	(7,858)	12,451
TOTAL FUNDS	<hr/>	<hr/>	<hr/>
	19,096	(7,221)	11,875
	<hr/>	<hr/>	<hr/>

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

10. 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	1,628	(991)	637
Restricted funds			
Restricted Fund	-	(7,858)	(7,858)
TOTAL FUNDS	<u>1,628</u>	<u>(8,849)</u>	<u>(7,221)</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	(1,560)	347	(1,213)
Restricted funds			
Restricted Fund	9,074	11,235	20,309
TOTAL FUNDS	<u>7,514</u>	<u>11,582</u>	<u>19,096</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,407	(3,060)	347
Restricted funds			
Restricted Fund	16,140	(4,905)	11,235
TOTAL FUNDS	<u>19,547</u>	<u>(7,965)</u>	<u>11,582</u>

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	(1,560)	984	(576)
Restricted funds			
Restricted Fund	9,074	3,377	12,451
TOTAL FUNDS	<u>7,514</u>	<u>4,361</u>	<u>11,875</u>

LanSEN Together

Notes to the Financial Statements - continued for the Year Ended 31st March 2022

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	5,035	(4,051)	984
Restricted funds			
Restricted Fund	16,140	(12,763)	3,377
TOTAL FUNDS	<u>21,175</u>	<u>(16,814)</u>	<u>4,361</u>

RESTRICTED FUNDS

National Lottery

In 2020 £10,000 was received from the National Lottery towards resources for the Youth group and for a sensory room and equipment. Of these funds, a total of £8,661 has been spent on resources to enable these groups to run including £1,900 on sensory equipment. As at 31st March 2022 there was a balance of £1,339 available for spending.

A further £10,000 was received from the National Lottery in February 2021 towards the running of groups and equipment, £800 of which was spent in the previous year, leaving a balance of £9,200. This remains unspent and is available for use in future periods.

Laptops

The laptop fund represents monies received in 2021 towards the purchase of laptops. These funds are being released from the restricted fund through depreciation.

Launceston Town Council

In the previous year £340 was received from Launceston Town Council towards advertising. The balance on this fund was utilised in the year on advertising and resources for the charity to produce their own printed advertisements.

Local Connect Fund

In the previous year £2,200 was received towards the purchase of iPads. £1,974 was spent in the year on iPads which is being released from the restricted fund through depreciation. Part of the balance has been utilised on iPad cases and Apple subscriptions, with £83 remaining to be spent in a subsequent period.

	As at 01.04.2021 £	Incoming Resources £	Resources Expended £	Transfers Between Funds £	As at 31.03.2022 £
Unrestricted Funds					
General Fund	(1,213)	1,628	(991)	-	(576)
Restricted Funds					
Lotto Grant 2020	8,195	-	(6,856)	-	1,339
Lotto Grant 2021	9,200	-	-	-	9,200
Laptops	498	-	(150)	-	348
Launceston Town Council	216	-	(216)	-	-
Local Connect Fund	2,200	-	(636)	-	1,564
	<u>20,309</u>	<u>-</u>	<u>(7,858)</u>	<u>-</u>	<u>12,451</u>
Total Funds	<u>19,096</u>	<u>1,628</u>	<u>(8,849)</u>	<u>-</u>	<u>11,875</u>

LanSEN Together

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

11. RELATED PARTY DISCLOSURES

During the year, a concessionary loan for £5,000 was provided to Maria Lawson (founder). At as 31st March 2022 a balance of £3,887 was owed to the charity.

12. PROGRAMME RELATED INVESTMENTS

A concessionary loan for £5,000 was granted during the year with an interest rate of 2% per annum. This is being repaid in equal instalments over 36 months.

	2022	2021
	£	£
Due within one year	1,705	-
Due over one year	2,182	-
	<hr/>	<hr/>
	3,887	-
	<hr/>	<hr/>

LanSEN Together

Detailed Statement of Financial Activities
for the Year Ended 31st March 2022

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	384	-	384	1,003
Grants	200	-	200	16,140
Activities	599	-	599	-
	<u>1,183</u>	<u>-</u>	<u>1,183</u>	<u>17,143</u>
Other trading activities				
Fundraising	380	-	380	2,404
Other income				
Interest receivable	65	-	65	-
Total incoming resources	<u>1,628</u>	<u>-</u>	<u>1,628</u>	<u>19,547</u>
EXPENDITURE				
Charitable activities				
Telephone	-	957	957	101
Sundries	-	48	48	39
Advertising	-	18	18	124
Repairs	-	336	336	429
Postage & stationery	-	208	208	140
Training	-	-	-	800
Resources	-	2,388	2,388	15
Rent	-	3,260	3,260	3,615
Depreciation	-	643	643	102
	<u>-</u>	<u>7,858</u>	<u>7,858</u>	<u>5,365</u>
Support costs				
Governance costs				
Accountancy	660	-	660	480
Professional fees	331	-	331	2,120
	<u>991</u>	<u>-</u>	<u>991</u>	<u>2,600</u>
Total resources expended	<u>991</u>	<u>7,858</u>	<u>8,849</u>	<u>7,965</u>
Net income	<u>637</u>	<u>(7,858)</u>	<u>(7,221)</u>	<u>11,582</u>

