

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st March 2023
for
LanSEN Together

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

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for the Year Ended 31st March 2023

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LanSEN Together
Report of the Trustees
for the Year Ended 31st March 2023

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

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 throughout.

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:

- 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.

ACHIEVEMENT AND PERFORMANCE

Achievements for the Period

Various activities have been carried out during the year, namely an Easter fête, family funday, Christmas fair and a themed quiz night.

In the Autumn a family fun day was organised, one of the local businesses kindly allowed us to use their facilities. Activities were organised for children with a BBQ and homemade cakes etc for sale.

LanSEN participated in a late-night Christmas shopping experience held locally which was supported by many of our families and some of the local businesses in Launceston.

On St Pirans day a Cornish themed quiz was held which was well attended by some of our families and the local community.

Being active in the local community allows 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.

LanSEN Together have now secured its own premises within Launceston on a 3 year lease. This achievement will now allow the charity to offer a wider range of activities inhouse and allow us to work with outside support 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.

LanSEN Together

Report of the Trustees
for the Year Ended 31st March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

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

Approved by order of the board of trustees on 10/07/2023 and signed on its behalf by:

Lisa Pitts

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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 of the Trust on my examination of the accounts of LanSEN Together (the Trust) for the year ended 31st March 2023.

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').

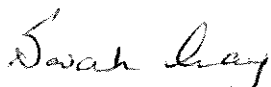
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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.



Mrs S A Gay

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

Date: 12th July 2023

LanSEN Together

Statement of Financial Activities
for the Year Ended 31st March 2023

		Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	5,074	10,252	15,326	1,183
Other trading activities	3	-	-	-	380
Other income	4	51	-	51	65
Total		5,125	10,252	15,377	1,628
EXPENDITURE ON					
Charitable activities					
Charitable Activities		1,590	10,076	11,666	8,849
NET INCOME/(EXPENDITURE)		3,535	176	3,711	(7,221)
RECONCILIATION OF FUNDS					
Total funds brought forward		(576)	12,451	11,875	19,096
TOTAL FUNDS CARRIED FORWARD		2,959	12,627	15,586	11,875

The notes form part of these financial statements

LanSEN Together**Balance Sheet**
31st March 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	7	-	1,447	1,447	1,929
Social investments	8	2,613	-	2,613	3,887
		<u>2,613</u>	<u>1,447</u>	<u>4,060</u>	<u>5,816</u>
CURRENT ASSETS					
Debtors	9	503	-	503	-
Cash at bank and in hand		-	11,180	11,180	10,686
		<u>503</u>	<u>11,180</u>	<u>11,683</u>	<u>10,686</u>
CREDITORS					
Amounts falling due within one year	10	(157)	-	(157)	(4,627)
		<u>346</u>	<u>11,180</u>	<u>11,526</u>	<u>6,059</u>
NET CURRENT ASSETS					
		<u>346</u>	<u>11,180</u>	<u>11,526</u>	<u>6,059</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,959</u>	<u>12,627</u>	<u>15,586</u>	<u>11,875</u>
NET ASSETS		<u>2,959</u>	<u>12,627</u>	<u>15,586</u>	<u>11,875</u>
FUNDS	11				
Unrestricted funds				2,959	(576)
Restricted funds				12,627	12,451
TOTAL FUNDS				<u>15,586</u>	<u>11,875</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
 --10/07/2023----- and were signed on its behalf by:

Lisa Pitts

.....
 L Pitts - Trustee

Notes to the Financial Statements
for the Year Ended 31st March 2023

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 an 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

	2023	2022
	£	£
Donations	1,308	384
Grants	13,021	200
Activities	997	599
	<u>15,326</u>	<u>1,183</u>

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

2. DONATIONS AND LEGACIES - continued

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

	2023 £	2022 £
National Lottery	10,000	-
Other grants	3,021	200
	<u>13,021</u>	<u>200</u>

3. OTHER TRADING ACTIVITIES

	2023 £	2022 £
Fundraising	-	380

4. OTHER INCOME

	2023 £	2022 £
Interest receivable	51	65

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 2023 nor for the year ended 31st March 2022.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,183	-	1,183
Other trading activities	380	-	380
Other income	65	-	65
Total	<u>1,628</u>	<u>-</u>	<u>1,628</u>
EXPENDITURE ON			
Charitable activities			
Charitable Activities	991	7,858	8,849
NET INCOME/(EXPENDITURE)	637	(7,858)	(7,221)
RECONCILIATION OF FUNDS			
Total funds brought forward	(1,213)	20,309	19,096
TOTAL FUNDS CARRIED FORWARD	<u>(576)</u>	<u>12,451</u>	<u>11,875</u>

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

11. 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	5,125	(1,590)	3,535
Restricted funds			
Restricted Fund	10,252	(10,076)	176
TOTAL FUNDS	<u>15,377</u>	<u>(11,666)</u>	<u>3,711</u>

Comparatives for 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	<u>19,096</u>	<u>(7,221)</u>	<u>11,875</u>

Comparative 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>

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	(1,213)	4,172	2,959
Restricted funds			
Restricted Fund	20,309	(7,682)	12,627
TOTAL FUNDS	<u>19,096</u>	<u>(3,510)</u>	<u>15,586</u>

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

11. 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	6,753	(2,581)	4,172
Restricted funds			
Restricted Fund	10,252	(17,934)	(7,682)
TOTAL FUNDS	<u>17,005</u>	<u>(20,515)</u>	<u>(3,510)</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. These funds have now all been spent on resources to enable these groups to run.

A further £10,000 was received from the National Lottery in February 2021 towards the running of groups and equipment. As at 31st March 2023 a balance of £1,280 remains after spending during the year totalling £7,920.

In September 2022 a further £10,000 was received from the National Lottery. 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

£250 was received in the year for stationery, refreshments and advertising. The balance on this fund was utilised in the year.

Local Connect Fund

In 2021 £2,220 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. The balance has now been utilised in full on iPad cases and Apple subscriptions, along with payments for internet used by the iPads.

	As at 01.04.2022 £	Incoming Resources £	Resources Expended £	Transfers Between Funds £	As at 31.03.2023 £
Unrestricted Funds					
General Fund	(576)	5,125	(1,590)	-	2,959
Restricted Funds					
Lotto Grant 2020	1,339	-	(1,339)	-	-
Lotto Grant 2021	9,200	-	(7,920)	-	1,280
Laptops	348	-	(112)	-	236
Local Connect Fund	1,564	-	(453)	-	1,111
Lotto Grant 2022	-	252	(252)	-	-
Launceston Town Council	-	10,000	-	-	10,000
	<u>12,451</u>	<u>10,252</u>	<u>(10,076)</u>	<u>-</u>	<u>12,627</u>
Total Funds	<u>11,875</u>	<u>15,377</u>	<u>(11,666)</u>	<u>-</u>	<u>15,586</u>

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

12. RELATED PARTY DISCLOSURES

In the previous year, a concessionary loan for £5,000 was provided to Maria Lawson (founder). At as 31st March 2023 a balance of £2,613 was owed to the charity.

13. PROGRAMME RELATED INVESTMENTS

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

	2023	2022
	£	£
Due within one year	1,715	1,705
Due over one year	898	2,182
	2,613	3,887

LanSEN Together

Detailed Statement of Financial Activities
for the Year Ended 31st March 2023

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	1,056	252	1,308	384
Grants	3,021	10,000	13,021	200
Activities	997	-	997	599
	<u>5,074</u>	<u>10,252</u>	<u>15,326</u>	<u>1,183</u>
Other trading activities				
Fundraising	-	-	-	380
Other income				
Interest receivable	51	-	51	65
Total incoming resources	<u>5,125</u>	<u>10,252</u>	<u>15,377</u>	<u>1,628</u>
EXPENDITURE				
Charitable activities				
Light and heat	-	337	337	-
Telephone	-	847	847	957
Sundries	-	-	-	48
Advertising	-	304	304	18
Insurance	-	439	439	-
Repairs	-	298	298	336
Postage & stationery	-	73	73	208
Resources	-	2,118	2,118	2,388
Rent	-	5,143	5,143	3,260
Depreciation	-	482	482	643
	<u>-</u>	<u>10,041</u>	<u>10,041</u>	<u>7,858</u>
Support costs				
Governance costs				
Accountancy	690	-	690	660
Professional fees	900	35	935	331
	<u>1,590</u>	<u>35</u>	<u>1,625</u>	<u>991</u>
Total resources expended	<u>1,590</u>	<u>10,076</u>	<u>11,666</u>	<u>8,849</u>
Net (expenditure)/income	<u>3,535</u>	<u>176</u>	<u>3,711</u>	<u>(7,221)</u>

This page does not form part of the statutory financial statements

