

LOWENDER

England & Wales · Charity number 1200724

Details

Status Registered

Legal form CIO

Registered 2022-10-18

Register [View on the Charity Commission register](#)

Contact

Address Royal Circus Buildings
Back Lane West
Redruth
TR15 2BT

Phone 07586080623

Email hellolowender@gmail.com

Website www.lowender.co.uk

Activities

Objects: TO ADVANCE THE EDUCATION OF THE PUBLIC IN ALL ASPECTS OF CORNWALL, ITS PEOPLE, TRADITIONS, LANGUAGE, SPORTS, ARTS AND SOCIAL AND CULTURAL HISTORY, INCLUDING INTERNATIONAL AND CELTIC CONNECTIONS, IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF WORKSHOPS, PERFORMANCES AND DEMONSTRATIONS, OUTREACH ACTIVITIES, COURSES, CONCERTS AND AN ANNUAL FESTIVAL.

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Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£77,768	£51,484	-	-
2023-12-31	£33,195	£34,841	-	-

Trustees

Name	Role	Appointed
Barbara Mary Tremewan		2022-10-18
Dr Joan Elizabeth Mary Buchanan		2025-11-27
Elizabeth Katherine Ruth Neale		2023-09-07
Jessie Leigh		2023-05-18
Jordan John Price Williams		2025-11-27
Jowdy Lorho-Pasco		2022-10-18
Lamorna Day Dudding		2024-05-22
MERVYN REX DAVEY		2022-10-18
Ryan Ashley Jones		2024-09-19

LOWENDER

England & Wales - Charity number 1200724

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	01	01	2024		31	12	2024

Section A Reference and administration details

Charity name

Lowender CIO

Other names charity is known by

Lowender

Registered charity number (if any)

1200724

Charity's principal address

Lowender
 Royal Circus Building, Back Lane West
 Redruth
 Postcode TR15 2BT

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Davey Alison, Catherine		To 19 th Sept 2024	First Charity Trustee
2	Davey, Carasek, Myghal			First Charity Trustee
3	Davey, Mervyn Rex			First Charity Trustee
4	Lohro -Pasco, Jowdy Fionnuala			First Charity Trustee
5	Jones, Ryan Ashley	From 27 th Nov 2024		Board of Trustees
6	Tremewan, Barbara Mary			First Charity Trustee
7	Spake, Samantha	From 22 nd May 2024		Board of Trustees
8	Neale, Elizabeth, Katherine Ruth.			Board of Trustees
9	Leigh, Jessie			Board of Trustees
10	Dudding, Lamorna Day	From 22 nd May 2024		Board of Trustees
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Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution 24 nd May 2022
How the charity is constituted (eg. trust, association, company)	Charitable Incorporated Organisation
Trustee selection methods (eg. appointed by, elected by)	Appointed by Board of Trustees

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

<p>Organisational Structure:</p> <ul style="list-style-type: none"> • Board of Trustees • Organising Committee for 4-day festival • Individual Project / Event Teams e.g. Perghenegi Youth Project, Cornish National Music Archive, free standing concerts. • Volunteers <p>Policies and Procedures for induction and guidance of trustees, organising committees and volunteers:</p> <ul style="list-style-type: none"> • Environmental Policy • Equal Opportunities Policy • Equality and Diversity • Safeguarding <p>Policies and Procedures reviewed on annual basis. Trustees / project event organisers have undertaken advanced safeguarding training. DBS checks undertaken as appropriate for Perghenegi Youth Project.</p>
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Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

To advance the education of the public in all aspects of Cornwall, its people, traditions, language, sports, arts and social and cultural history, including international and Celtic connections, in particular but not exclusively by the provision of workshops, performances and demonstrations, outreach activities, courses, concerts and an annual festival.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Annual Festival

Held over 4 days in October 2024 celebrating Cornish culture and Celtic connections with displays, workshops, concerts, and ceilidhs.

Projects

Objectives achieved through a series of Cornwall wide and international projects with events taking place throughout the year:

Outreach

Objectives achieved by information exchange via digital platforms and direct contact with the public.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Lowender CIO trustees, festival organisers and project / event teams all provide their time on a voluntary basis.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year**Four Day Festival**

Sports included Cornish Wrestling and Shinty. Concerts with wide range of Cornish artists plus representatives from other Celtic nations. Ceilidhs, dance workshops and music sessions ensured accessibility across wide age range, ability range and cultural diversity.

Mainstage events and ceilidhs were held in Redruth School which has purpose-built performance space as well as a large capacity sports hall. Concerts also held in Church and Chapel venues. Other events at various locations in Redruth.

Projects Cornwall taking place throughout year:

- Regular monthly Cornish / Celtic music sessions throughout year provide an opportunity to share traditional music and improve performance skills.
- Treylva (Celebrating Cornish National Minority Status)
- Yeth and Tir (Celebrating links with other minority languages)
- Cornish Dance (Outreach project)
- Cornish Song (Outreach Project)
- Perghenegi (Youth Folk Ensemble)

Outreach

- Information provided by marketing officer through social media and press outlets throughout year.
- Displays, information events and stand-alone concerts.
- An Daras (Cornish Folk Arts Portal)
- Cornish National Music Archive (Music archive project in partnership with Exeter University's Institute of Cornish Studies, Kresen Kernow and Federation of Old Cornwall Societies).

Section E

Financial review

Brief statement of the charity's policy on reserves

Lowender CIO does not have a policy on reserves as part of its constitution. Some funds are ring fenced for externally funded projects. These funds together with any unrestricted reserves each guide our activity plans for that financial year.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Principle Funding sources:

- Ticket Sales
- Event Bar Sales
- Donations
- Arts and culture funding for designated projects

Expenditure has supported the key objectives of the charity by the provision of workshops, performances and demonstrations, outreach activities, courses, concerts and an annual festival.

Section F

Other optional information

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

Expenses Reimbursed to trustees

- J.F. Lohro -Pasco £3,279 : sundry purchases due to delay in Lloyds providing debit card; travel expenses; purchase of flights for festival performers using credit card which offers better security.
- L.Dudding: Prizes for Lottery
- M R Davey: Lloyds online banking system did not accept Latvian banking code so performer fees of £700 paid through personal bank which did accept code and reimbursed; £50 travel expenses for Beast of Bodmin and players.
- E K R Neale: purchase of software and printing for CNMA


Note

Transaction: R A Jones: £2000 for providing sound crew and live streaming at festival event. This activity took place before Ryan Jones was adopted as a trustee.

Section G**Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Mervyn Rex Davey	
Position (eg Secretary, Chair, etc)	Treasurer	
Date	23/02/2025	



Lowender CIO	1200724
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CC16a

Receipts and payments accounts

For the period from	01/01/2024	To	31/12/2024
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Grants	8,003	45,310	-	53,313	7,325
Grants - Governance & development	-	-	-	-	13,324
Donations	15	140	-	155	2,647
Projects	22,715	1,585	-	24,300	11,847
	-	-	-	-	-
Sub total (Gross income for AR)	30,733	47,035	-	77,768	35,143
A2 Asset and investment sales, (see table).					
Receipt from sale of fixed asset	-	-	-	-	2,000
	-	-	-	-	-
Sub total	-	-	-	-	2,000
Total receipts	30,733	47,035	-	77,768	37,143
A3 Payments					
Marketing Officer	5,314	-	-	5,314	3,549
Core Costs	1,516	-	-	1,516	4,246
Governance costs - Accountancy	300	-	-	300	14,570
Project costs	19,578	24,775	-	44,354	10,360
	-	-	-	-	-
Sub total	26,708	24,775	-	51,484	32,725
A4 Asset and investment purchases, (see table)					
Purchase of fixed assets	-	-	-	-	938
	-	-	-	-	-
Sub total	-	-	-	-	938
Total payments	26,708	24,775	-	51,484	33,663
Net of receipts/(payments)	4,025	22,260	-	26,285	3,480
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	11,618	9,772	-	21,390	17,910
Cash funds this year end	15,643	32,032	-	47,675	21,390

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Lloyds Account - Lowender	15,527	30,637	-
	Lloyds Account - An Daras	-	1,395	-
	Cash box	116	-	-
	Total cash funds	15,643	32,032	-
	(agree balances with receipts and payments account(s))	OK	OK	OK


Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Sony Camera	Unrestricted	913	-
	Audio recorder	Unrestricted	304	-
	Tablets & sum up machines	Unrestricted	254	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities	Accountancy	Unrestricted	240	
	Marketing officer	Unrestricted	432	
	Project costs	Unrestricted	500	
	Project costs	Restricted	3,594	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Mervyn Rex Davey	May 14, 2025



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Lowender CIO

**On accounts for the year
ended**

31st December 2024

**Charity no
(if any)**

1200724

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31st December 2024**.

**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 2011 Act and in carrying out my examination, I have followed the 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 which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

13/05/2025

Name:

Amy Sole FCA

**Relevant professional
qualification(s) or body
(if any):**

Fellow member of the Institute of Chartered Accountants England & Wales

Address:

Phillips Frith LLP

9 Tregarne Terrace, St Austell, Cornwall. PL25 4DD

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

N/A

LOWENDER

England & Wales - Charity number 1200724

Accounts



Trustees' Annual Report for the period

	Period start date				Period end date		
From	01	01	2023	To	31	12	2023

Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

Lowender
Royal Circus Building, Back Lane West
Redruth
Postcode TR15 2BT

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Davey Alison, Catherine			First Charity Trustee
2	Davey, Carasek, Myghal			First Charity Trustee
3	Davey, Mervyn Rex			First Charity Trustee
4	Lohro -Pasco, Jowdy Fionnuala			First Charity Trustee
5	Morris, Peggy Elizabeth			First Charity Trustee
6	Tremewan, Barbara Mary			First Charity Trustee
7	Trevethan, William Mark		Jan 2023 to 7 th Sept 2023	First Charity Trustee
8	Neale, Elizabeth, Katherine Ruth.		From 7 th Sept 2023	Board of Trustees
9	Leigh, Jessie		From 18 th May 2023	Board of Trustees
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Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity’s trusts

Type of governing document (eg. trust deed, constitution)	Constitution 22 nd May 2023
How the charity is constituted (eg. trust, association, company)	Charitable Incorporated Organisation
Trustee selection methods (eg. appointed by, elected by)	Appointed by Board of Trustees

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity’s organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees’ consideration of major risks and the system and procedures to manage them.

Organisational Structure:

- Board of Trustees
- Organising Committee for 4-day festival
- Individual Project / Event Teams e.g. Perghenegi Youth Project, Cornish National Music Archive, free standing concerts.
- Volunteers

Policies and Procedures for induction and guidance of trustees, organising committees and volunteers:

- Environmental Policy
- Equal Opportunities Policy
- Equality and Diversity
- Safeguarding

Policies and Procedures reviewed on annual basis. 4 trustees / project event organiser have undertaken advanced safeguarding training.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

To advance the education of the public in all aspects of Cornwall, its people, traditions, language, sports, arts and social and cultural history, including international and Celtic connections, in particular but not exclusively by the provision of workshops, performances and demonstrations, outreach activities, courses, concerts and an annual festival.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Annual Festival held over 4 days in October celebrating Cornish culture and Celtic connections with displays, workshops, concerts, and ceilidhs.

Sports included Cornish Wrestling and Shinty. Concerts with wide range of Cornish artists plus representatives from other Celtic nations. Ceilidhs, dance workshops and music sessions ensured accessibility across wide age range, ability range and cultural diversity.

Mainstage events and ceilidhs were held in Redruth School which has purpose-built performance space as well as a large capacity sports hall. Street entertainment together with events in clubs, pubs, and a church provided a “town takeover” which engaged with a wide audience who may not otherwise have attended events in the school.

Outreach:

- Regular monthly Cornish / Celtic music sessions throughout year provide an opportunity to share traditional music and improve performance skills.
- Information provided by marketing officer through social media and press outlets throughout year.
- Displays, information events and stand-alone concerts.

An Daras- Cornish Folk Arts Portal: upgraded as part of Lowender re branding. Detailed information provided about traditional costume, music, dance, songs, sports, Cornish Language, Cornish Dialect and traditional annual customs in hard copy, digital, website and video formats.

Cornish National Music Archive: A partnership between Lowender and Exeter University’s Institute of Cornish Studies. Information gathered about musical cultures in Cornwall and its diasporic communities made accessible for everybody to use, to learn from, and contribute to. The emphasis is on digital records made available through a web site and email enquiries, but hard copy material has been made available in partnership the Kresen Kernow (Cornish Studies Centre).

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Lowender CIO trustees, festival organisers and project / event teams all provide their time on a voluntary basis.

Summary of the main achievements of the charity during the year**Annual Festival:**

20 Mainstage events at Redruth School: approx. 2000 performers, participants, and audience

20 Events at various venues in Town Centre many of which were free: reached an estimated audience of 1000

Workshop attendance: 250

Outreach:

- 12 Trad music sessions at two different venues with between 10 and 20 musicians taking part. Whilst there was not a formal “audience” open access to these events created wide community interest.
- Marketing officer facilitated a constant stream of information about Cornish culture related events as well as Lowender activities throughout year.
- 10 face to face events including information stand at Cornish Cultural Expo; Concert with Cornish and visiting Celtic artists in Village hall and Cornish dancing at Redruth’s Murdoch day.

An Daras- Cornish Folk Arts Portal:

Detailed information via designated sections on traditional dance, music, songs and costume. Direct resources in form of 8 E-books / Hard copy books and links to videos and other digital resources plus bibliography. 90 examples of Cornish session tunes with links to video / audio files and music scores supporting regular sessions described above.

Cornish National Music Archive: We currently have 1,295 pages and 5,052 images / photos / music scores on the website and approximately 9,000 to 10,000 users per year. Videos embedded on the site are lonked to a designated youtube channel which has gained 81 New subscribers; 12.3K Views; 17 Uploads; 265 Likes; 16 Comments; 117 Shares. There has been a steady stream of enquiries by email including academic researchers and composers seeking inspiration for creative work.

Two Cornish Music Symposiums were held during the year one focussing on contemporary music and one on music in the Cornish Diaspora.

Section E

Financial review

Brief statement of the charity's policy on reserves

Lowender CIO does not have a policy on reserves as part of its constitution. Restricted reserves are limited and related to short term, externally funded projects usually completed within the financial year. Broadly speaking, unrestricted reserves at the beginning of each guide our activity plans for that year.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Principle Funding sources:

- Ticket Sales
- Event Bar Sales
- Donations
- Arts and culture funding for designated projects

Expenditure has supported the key objectives of the charity by the provision of workshops, performances and demonstrations, outreach activities, courses, concerts and an annual festival.

Section F

Other optional information

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Mervyn Rex Davey

Position (eg Secretary, Chair, etc)

Treasurer

Date

23/05/2024

Company No. CE030436

Charity No. 1200724

LOWENDER

REPORT AND FINANCIAL STATEMENTS

PERIOD ENDED 31 DECEMBER 2023

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF
LOWENDER

I report to the trustees on my examination of the accounts of Lowender (the Charity) for the period ended 31 December 2023, which are set out on pages 4 - 6.

This report is made solely to the Charity's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's 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, the Charity's members as a body and the Charity's trustees for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the Charity 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 can 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 Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

.....
Jane C Webb FCCA
9 Tregarne Terrace
ST AUSTELL
Cornwall
PL25 4DD

Date:

LOWENDER

TRUSTEES REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2023

BACKGROUND

The Charity was registered on 18 October 2022 and became operative on 1 January 2023.

Charity no. 297769 was dissolved on 6 June 2023 and ownership of the assets at dissolution has been transferred to the CIO.

OBJECTIVES AND ACTIVITIES

To advance the education of the public in all aspects of Cornwall, its people, traditions, language, sports, arts and social and cultural history, including international and celtic connections, in particular but not exclusively by the provision of workshops, performances and demonstrations, outreach activities, courses, concerts and an annual festival.

The trustees have reviewed their objectives, policies and activities to ensure they continue to reflect the Charity's aims. In carrying out this review they have considered the Charity Commission's revised general guidance on public benefit.

STATUS OF CHARITY

The Charity adopted its constitution and rules and was registered as a Charity on 18 October 2022. The Charity number is 1200724 .

STRUCTURE OF THE CHARITY

The Charity is run by a board of trustees and during the year these were as follows:

Samantha Spake (appointed 22 May 2024)
Lamorna Dudding (appointed 22 May 2024)
Elizabeth Neale
Jessica Leigh
Barbara Tremewan
Alison Davey
Mervyn Davey
Carasek Davey
Jowdy Lorho-Pasco

New trustees are appointed for a term of 3 years by a resolution passed at a properly convened meeting of the Charity trustees as per the Charity's constitution dated 22 May 2023.

The principal address of the Charity is:-

Royal Circus Building
Back Lane West
Redruth
Cornwall
TR15 2BT

LOWENDER

TRUSTEES REPORT (continued)

FOR THE PERIOD ENDED 31 DECEMBER 2023

FINANCIAL REVIEW

The total income for the year was £33,195 with total expenditure of £34,841 being made.

A net deficit of £1,646 has been deducted from the funds introduced from the Lowender Peran Charity to give £16,264 total funds at 31 December 2023, of which £2,447 represented restricted reserves. At 31 December 2023, the Charity held total cash balances of £21,390.

RISK, RESERVES AND INVESTMENTS

The trustees have assessed the major risks to which this Charity is exposed relating to its operations and finances and are satisfied that under the present system in place there is no significant exposure.

The Charity does not have a policy on reserves as part of its constitution. Restricted reserves are limited and related to short term, externally funded projects usually completed within the financial year. Broadly speaking, unrestricted reserves at the beginning of each year guide our activity plans for that year.

BY ORDER OF THE BOARD

MR Davey
MR Davey (Sep 9, 2024 10:45 GMT+1)
Trustee

B Tremewan
B Tremewan (Sep 9, 2024 14:04 GMT+1)
Trustee

09/09/2024
Date:

LOWENDER**INCOME AND EXPENDITURE****FOR THE PERIOD ENDED 31 DECEMBER 2023**

	<u>RESTRICTED</u> <u>FUNDS</u>	<u>UNRESTRICTED</u> <u>FUNDS</u>	<u>TOTAL</u> <u>FUNDS</u>
	2023 £	2023 £	2023 £
INCOME			
Admission fees	-	10,296	10,296
Donations and grants	-	2,647	2,647
Fundraising	-	4,643	4,643
Grants – Governance and development	-	13,324	13,324
Proceeds of dance floor sale	-	2,000	2,000
Cornish National music archive	285	-	285
	<hr/>	<hr/>	<hr/>
TOTAL INCOME	285	32,910	33,195
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
EXPENDITURE			
Payments to artistes	-	5,563	5,563
Transport, labour and equipment hire	-	2,639	2,639
Storage rent	-	300	300
Printing, stationery, postage, advertising and computer costs	-	6,653	6,653
Insurance	-	1,120	1,120
Advisory fees – Governance and development	-	14,570	14,570
Accountancy	-	240	240
Fundraising	-	3,276	3,276
Sundries	-	35	35
Depreciation	-	235	235
Cornish National music archive – website costs	210	-	210
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURE	210	34,631	34,841
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS	75	(1,721)	(1,646)
FUNDS AS AT 18 OCTOBER 2022	-	-	-
TRANSFER OF FUNDS FROM CHARITY	2,372	15,538	17,910
	<hr/>	<hr/>	<hr/>
FUNDS AS AT 31 DECEMBER 2023	2,447	13,817	16,264
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

LOWENDER

BALANCE SHEET

AS AT 31 DECEMBER 2023

	<u>Notes</u>	<u>2023</u>	
		£	£
FIXED ASSETS			
Tangible assets	1		703
CURRENT ASSETS			
Trade debtors		3,377	
Lowender account		19,583	
An Daras account		1,728	
Cash		79	
		<hr/>	24,767
CREDITORS			
Trade creditors		1,328	
Deferred income		7,325	
Accruals		553	
		<hr/>	(9,206)
NET ASSETS			<hr/> <u>16,264</u>
RESERVES			
Unrestricted – Designated capital			3,000
Unrestricted – General			10,817
Restricted			<hr/> 2,447
TOTAL CASH FUNDS			<hr/> <u>16,264</u>

09/09/2024

The accounts were approved by the Trustees on..... and signed on their behalf by:

MR Davey
MR Davey (Sep 9, 2024 10:45 GMT+1)
Trustee

B Tremewan
B Tremewan (Sep 9, 2024 14:04 GMT+1)
Trustee

LOWENDER

NOTES TO THE ACCOUNTS

FOR THE PERIOD ENDED 31 DECEMBER 2023

1 FIXED ASSETS

	<u>Book value at 18.10.2022</u>	<u>Additions</u>	<u>Depreciation charge</u>	<u>Book value at 31.12.2023</u>
	£	£	£	£
Equipment	<u>684</u>	<u>254</u>	<u>(235)</u>	<u>703</u>
	<u>684</u>	<u>254</u>	<u>(235)</u>	<u>703</u>

2 RELATED PARTY TRANSACTIONS AND TRUSTEES REMUNERATION

The Trustees received no remuneration and there were no related party transactions during the period.












Lowender Accounts pe 31.12.2023

Final Audit Report

2024-09-09

Created:	2024-08-29
By:	Phillips Frith (esign@phillipsfrith.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAuepJmErrOlkz6QYPltO1q0WSKBZoVgBH

"Lowender Accounts pe 31.12.2023" History

-  Document created by Phillips Frith (esign@phillipsfrith.com)
2024-08-29 - 4:10:55 PM GMT
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Signature Date: 2024-09-09 - 9:45:22 AM GMT - Time Source: server
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Signature Date: 2024-09-09 - 1:04:45 PM GMT - Time Source: server

✔ Agreement completed.

2024-09-09 - 1:04:45 PM GMT

Company No. CE030436

Charity No. 1200724

LOWENDER

REPORT AND FINANCIAL STATEMENTS

PERIOD ENDED 31 DECEMBER 2023

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF
LOWENDER

I report to the trustees on my examination of the accounts of Lowender (the Charity) for the period ended 31 December 2023, which are set out on pages 4 - 6.

This report is made solely to the Charity's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's 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, the Charity's members as a body and the Charity's trustees for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the Charity 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 can 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 Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

.....
Jane C Webb FCCA
9 Tregarne Terrace
ST AUSTELL
Cornwall
PL25 4DD

Date:

LOWENDER

TRUSTEES REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2023

BACKGROUND

The Charity was registered on 18 October 2022 and became operative on 1 January 2023.

Charity no. 297769 was dissolved on 6 June 2023 and ownership of the assets at dissolution has been transferred to the CIO.

OBJECTIVES AND ACTIVITIES

To advance the education of the public in all aspects of Cornwall, its people, traditions, language, sports, arts and social and cultural history, including international and celtic connections, in particular but not exclusively by the provision of workshops, performances and demonstrations, outreach activities, courses, concerts and an annual festival.

The trustees have reviewed their objectives, policies and activities to ensure they continue to reflect the Charity's aims. In carrying out this review they have considered the Charity Commission's revised general guidance on public benefit.

STATUS OF CHARITY

The Charity adopted its constitution and rules and was registered as a Charity on 18 October 2022. The Charity number is 1200724 .

STRUCTURE OF THE CHARITY

The Charity is run by a board of trustees and during the year these were as follows:

Samantha Spake (appointed 22 May 2024)
Lamorna Dudding (appointed 22 May 2024)
Elizabeth Neale
Jessica Leigh
Barbara Tremewan
Alison Davey
Mervyn Davey
Carasek Davey
Jowdy Lorho-Pasco

New trustees are appointed for a term of 3 years by a resolution passed at a properly convened meeting of the Charity trustees as per the Charity's constitution dated 22 May 2023.

The principal address of the Charity is:-

Royal Circus Building
Back Lane West
Redruth
Cornwall
TR15 2BT

LOWENDER

TRUSTEES REPORT (continued)

FOR THE PERIOD ENDED 31 DECEMBER 2023

FINANCIAL REVIEW

The total income for the year was £33,195 with total expenditure of £34,841 being made.

A net deficit of £1,646 has been deducted from the funds introduced from the Lowender Peran Charity to give £16,264 total funds at 31 December 2023, of which £2,447 represented restricted reserves. At 31 December 2023, the Charity held total cash balances of £21,390.

RISK, RESERVES AND INVESTMENTS

The trustees have assessed the major risks to which this Charity is exposed relating to its operations and finances and are satisfied that under the present system in place there is no significant exposure.

The Charity does not have a policy on reserves as part of its constitution. Restricted reserves are limited and related to short term, externally funded projects usually completed within the financial year. Broadly speaking, unrestricted reserves at the beginning of each year guide our activity plans for that year.

BY ORDER OF THE BOARD

MR Davey
MR Davey (Sep 9, 2024 10:45 GMT+1)
Trustee

B Tremewan
B Tremewan (Sep 9, 2024 14:04 GMT+1)
Trustee

09/09/2024
Date:

LOWENDER**INCOME AND EXPENDITURE****FOR THE PERIOD ENDED 31 DECEMBER 2023**

	<u>RESTRICTED</u> <u>FUNDS</u>	<u>UNRESTRICTED</u> <u>FUNDS</u>	<u>TOTAL</u> <u>FUNDS</u>
	2023	2023	2023
	£	£	£
INCOME			
Admission fees	-	10,296	10,296
Donations and grants	-	2,647	2,647
Fundraising	-	4,643	4,643
Grants – Governance and development	-	13,324	13,324
Proceeds of dance floor sale	-	2,000	2,000
Cornish National music archive	285	-	285
	<hr/>	<hr/>	<hr/>
TOTAL INCOME	285	32,910	33,195
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
EXPENDITURE			
Payments to artistes	-	5,563	5,563
Transport, labour and equipment hire	-	2,639	2,639
Storage rent	-	300	300
Printing, stationery, postage, advertising and computer costs	-	6,653	6,653
Insurance	-	1,120	1,120
Advisory fees – Governance and development	-	14,570	14,570
Accountancy	-	240	240
Fundraising	-	3,276	3,276
Sundries	-	35	35
Depreciation	-	235	235
Cornish National music archive – website costs	210	-	210
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURE	210	34,631	34,841
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS	75	(1,721)	(1,646)
FUNDS AS AT 18 OCTOBER 2022	-	-	-
TRANSFER OF FUNDS FROM CHARITY	2,372	15,538	17,910
	<hr/>	<hr/>	<hr/>
FUNDS AS AT 31 DECEMBER 2023	2,447	13,817	16,264
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