



**WOLLOW - THE WORLD OF LANGUAGES AND LANGUAGES OF THE  
WORLD**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 31 AUGUST 2023**

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## **WOLLOW - THE WORLD OF LANGUAGES AND LANGUAGES OF THE WORLD**

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## WOLLOW - THE WORLD OF LANGUAGES AND LANGUAGES OF THE WORLD

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE PERIOD ENDED 31 AUGUST 2023

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<b>Trustees</b>	Abigail Dean (appointed 1 March 2024) Idnan Yunas (appointed 26 January 2023) Steffan Griffiths (appointed 26 January 2023) Kate Howell (appointed 26 January 2023) John Cloughton (appointed 26 January 2023) John Wilson (appointed 26 January 2023) Andrew Bishop (appointed 26 January 2023, resigned 30 May 2023)
<b>Charity registered number</b>	1201721
<b>Principal office</b>	Norwich School 69-71A The Close Norwich Norfolk NR1 4DD
<b>Accountants</b>	Larking Gowen LLP Chartered Accountants 1st Floor, Prospect House Rouen Road Norwich NR1 1RE

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## WOLLO - THE WORLD OF LANGUAGES AND LANGUAGES OF THE WORLD

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### TRUSTEES' REPORT FOR THE PERIOD ENDED 31 AUGUST 2023

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The Trustees present their first annual report together with the financial statements of the Charity from the date of incorporation on 26 January 2023 to the financial year end of 31 August 2023.

The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

#### **Objectives and activities**

##### **a. Objectives**

WoLLoW - The World of Languages and Languages of the World was established as a charitable incorporated organisation and registered by Charity Commission (number 1201721) on 23 January 2023. The objects of the CIO as set out in the constitution are:

to advance the education of the public, in particular, but not exclusively, children in languages of the world, past and present, in such ways as the charity trustees think fit, including:

- (a) making materials, or objects capable of educating, available to schools and the wider public;
- (b) providing lessons, seminars and lectures; and
- (c) fostering an interest in and appreciation of all languages to broaden pupils' cultural knowledge and understanding.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

TRUSTEES' REPORT (CONTINUED)  
FOR THE PERIOD ENDED 31 AUGUST 2023

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**Objectives and activities (continued)**

**b. Activities undertaken to achieve objectives**

WoLLoW is a charity set up to develop the teaching of languages in schools, not only in the United Kingdom but also internationally. It does so by providing resources free to primary and secondary schools. The resources encourage not only the learning of all languages but also an understanding of their significance in increasingly diverse school communities.

During this period, WoLLoW has engaged in three central and related activities.

- to create the online resources which are made available – on request – to schools and teachers, mainly for use with pupils aged 7 to 13. Those resources offer a complete languages curriculum for those years.
- to disseminate information about WoLLoW. This has been done in a variety of ways, by direct contact with schools and teachers, by attending educational conferences, by organising our own national conference, by working with universities, in particular PGCE courses, by writing articles for educational publications and by the dissemination of information through social media.
- to engage in the wider debate about language provision, at a time of decline and uncertainty in this area of education. This has involved working with key figures in academic research, in the Department for Education, and in the political sphere. The trustees, all of whom have been involved in education and educational charities, are fully aware of the guidance issued by the Charity Commission on public benefit.

**c. Volunteers**

The work of WoLLoW in this period was all undertaken by the trustees, who acted as volunteers.

The current trustees all have strong experience of education and languages:

Abigail Dean is an experienced teacher of languages, currently employed at Norwich School

Dr Idnan Yunas is a GP and medical researcher in Birmingham who has served on the governing body of The Schools of King Edward VI in Birmingham.

Steffan Griffiths is the Head of Norwich School

Kate Howell is the Director of Education at HMC, The Heads' Conference.

John Claughton is the former Chief Master of King Edward's School, Birmingham.

John Wilson is the Head of Modern Languages at Cheadle Hulme School.

**TRUSTEES' REPORT (CONTINUED)  
FOR THE PERIOD ENDED 31 AUGUST 2023**

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**Achievements and performance**

**a. Review of activities**

During this period, WoLLoW made substantial progress in each of the areas mentioned above:

- WoLLoW produced and made available close to a hundred lessons, suitable for younger students, on the machinery of languages, the history of languages, the value of all languages, the importance of languages in the wider curriculum, and the significance of languages in multicultural communities.
- WoLLoW's resources were requested and downloaded by over 400 schools, half state schools, half independent schools, half primary, half secondary, with a good number of overseas schools also making use of them.
- The feedback of schools and teachers was almost universally positive and there was a strong sense that these resources were addressing fundamental concerns about the issues of language learning.
- WoLLoW trustees attended and presented at a number of school conferences in the UK, (HMC, Independent Schools Association, Association of Language Learning, The Language Show, the Pixel Languages Conference in Florence etc.)
- WoLLoW organised a conference at King Edward's School, Birmingham attended by 75 people from the primary, secondary and tertiary sectors. The speakers at that conference included pupils and teachers who were teaching WoLLoW, language professors from Cambridge and Manchester Universities, the Head of the Arabic School of Manchester, the founder of MACFEST. Andy Street, the Mayor of the West Midland Combined Authority, made the opening address.
- WoLLoW formed close links with a number of universities, particularly the universities of Cambridge, East Anglia and Manchester.
- WoLLoW trustees wrote a number of articles which appeared in a range of educational publications, including The Linguist, the magazine of the Chartered Institute of Linguists.

Although WoLLoW has been developing as a project since 2006, this was the first accounting period during which we were a registered charity. However, the trustees were delighted with the engagement of all areas of education with what we were offering and the scale of take-up and enthusiasm was very encouraging. In particular, there was a strong sense that WoLLoW was dealing with a key educational issue and providing a solution not to be found elsewhere.

TRUSTEES' REPORT (CONTINUED)  
FOR THE PERIOD ENDED 31 AUGUST 2023

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**Achievements and performance (continued)**

**b. Fundraising activities and income generation**

During the year, the charity was in the process of setting up its own bank account. In the interim, all funds were managed through Norwich School, where one of the trustees serves as Head. A total of £25,750 was donated during this period and held under the school's control on behalf of the charity.

**Financial review**

**a. Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

**b. Reserves policy**

The charity's reserves policy is only to commit to expenditure when sufficient levels of income have been received or pledged. The charity's unrestricted fund balance of £22,894 is held mainly as cash, and aims to represent under 3 months of predicted annual expenditure. It is needed to manage the cashflow demands of projects, and provides funds to be able to give some time to manage the financial future of the charity in the event of any unanticipated changes to funding or activity. As at 31 August 2023, the level of restricted reserves was £Nil.

**c. Principal risks and uncertainties**

The charity does not face any significant financial risks due to the simplicity and scale of its operations. The primary area of risk relates to safeguarding, given the charity's direct work with schools. However, this is effectively mitigated as all WoLLoW trustees have experience of working in or governing education charities. Thereby, they have a strong understanding of safeguarding responsibilities and best practice.

**Structure, governance and management**

**a. Constitution**

WoLLoW - The World of Languages and Languages of the World is a registered charity, number 1201721, and is constituted under a Trust deed.

**b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

The current trustees recognise the importance of broadening the board to better reflect the wider educational landscape. Potential new trustees are identified and their names, along with details of their relevant experience, are brought forward for consideration at trustee meetings.

TRUSTEES' REPORT (CONTINUED)  
FOR THE PERIOD ENDED 31 AUGUST 2023

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**Plans for future periods**

The charity has three related aims in the coming year:

i) to develop the range and scale of our resources so that we can provide lessons for teachers both in primary and secondary schools. Abigail Dean, a co-founder and trustee of WoLLoW and a very experienced teacher of languages at Norwich School, has created the lessons that already exist and will continue that work. The time needed to create the resources will be funded by Norwich School as part of her employment there. The existing and future lessons can be used in a variety of ways, as a school's language curriculum per se, alongside the teaching of a language, as a supplement to the teaching of literacy, as the material for independent/state school partnership, as the basis for extra-curricular clubs and activities.

ii) to spread awareness and use of WoLLoW resources in the wider educational world. This will be done in a variety of different ways:

- by direct contact with individual schools, of all kinds, both state and independent, primary and secondary, SEN schools and overseas schools. We also intend to contribute to meetings held by groups of schools to discuss language provision.
- through presentations at a range of events, conferences and webinars run by educational organisations, such as Heads' Conference (HMC), Independent Schools Association (ISA), Independent Schools Modern Language Association (ISMLA), Manchester Arts and Culture Festival (MACFEST), Association of Language Learning (ALL), Association of School and College Leaders (ASCL) and so on.
- with articles written for educational/language publications.
- by the improvement of our website and the production of a prospectus to be shared both online and in paper form.

iii) to build on existing connections with the tertiary sector and the wider domain of educational policy. In particular, it is our purpose to engage with the issues of multilingualism, cultural awareness and social cohesion, issues of increasing significance in changing society.

All of this activity is made possible through the pro bono work of some of the co-founders, the support of Norwich School. Although our expenditure is low for the scale of what we are doing, we will continue to seek financial support from elsewhere, both individuals and charities. However, we will not commit funds without absolute clarity that we have the funds to do so.



TRUSTEES' REPORT (CONTINUED)  
FOR THE PERIOD ENDED 31 AUGUST 2023

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**Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

*Steffan Griffiths*

**S D A Griffiths**  
(Trustee)

Date: 26 Jun 2025

**INDEPENDENT EXAMINER'S REPORT  
FOR THE PERIOD ENDED 31 AUGUST 2023**

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**Independent examiner's report to the Trustees of ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the period ended 31 August 2023.

**Responsibilities and basis of report**

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 work or for this report.

Signed: *Julie Grimmer*

Dated: 26 Jun 2025

J Grimmer

FCA DChA

**Larking Gowen LLP**  
Chartered Accountants, Norwich

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD ENDED 31 AUGUST 2023

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	Note	Unrestricted funds Period ended 31 August 2023 £	Total funds Period ended 31 August 2023 £
<b>Income from:</b>			
Donations and legacies	3	25,750	25,750
<b>Total income</b>		<b>25,750</b>	<b>25,750</b>
<b>Expenditure on:</b>			
Charitable activities	4	2,856	2,856
<b>Total expenditure</b>		<b>2,856</b>	<b>2,856</b>
<b>Net movement in funds</b>		<b>22,894</b>	<b>22,894</b>
<b>Reconciliation of funds:</b>			
Net movement in funds		22,894	22,894
<b>Total funds carried forward</b>		<b>22,894</b>	<b>22,894</b>

The Statement of financial activities includes all gains and losses recognised in the period.

The notes on pages 11 to 15 form part of these financial statements.

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WOLLOW - THE WORLD OF LANGUAGES AND LANGUAGES OF THE WORLD

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**BALANCE SHEET  
AS AT 31 AUGUST 2023**

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	Note	2023 £
<b>Fixed assets</b>		
		<hr/>
		-
<b>Current assets</b>		
Debtors		25,750
		<hr/>
		25,750
Creditors: amounts falling due within one year	8	(2,856)
		<hr/>
<b>Net current assets</b>		22,894
		<hr/>
<b>Total assets less current liabilities</b>		22,894
		<hr/>
<b>Net assets excluding pension asset</b>		22,894
		<hr/>
<b>Total net assets</b>		22,894
		<hr/> <hr/>
<b>Charity funds</b>		
Restricted funds	9	-
Unrestricted funds	9	22,894
		<hr/>
<b>Total funds</b>		22,894
		<hr/> <hr/>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

*Steffan Griffiths*

**S D A Griffiths**

(Trustee)

Date: 26 Jun 2025

The notes on pages 11 to 15 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 AUGUST 2023**

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**1. General information**

WoLLoW - The World of Languages and Languages in the World is a charitable incorporated organisation, established in England and Wales with Charity reference number 1201721. The principal address is Norwich School, 69-71A The Close, Norwich, Norfolk, NR1 4DD.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The 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 the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

WoLLoW - The World of Languages and Languages of the World meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.4 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 AUGUST 2023

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2. Accounting policies (continued)

2.5 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.6 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.7 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.

3. Income from donations and legacies

	Unrestricted funds Period ended 31 August 2023 £	Total funds Period ended 31 August 2023 £
Donations from Norwich School	25,750	25,750

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 AUGUST 2023

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4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds Period ended 31 August 2023 £	Total Period ended 31 August 2023 £
Independent examination costs	2,856	2,856

5. Analysis of expenditure by activities

	Support costs Period ended 31 August 2023 £	Total funds Period ended 31 August 2023 £
Independent examination costs	2,856	2,856

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 AUGUST 2023

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6. Independent examiner's remuneration

	Period ended 31 August 2023 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	2,856

7. Trustees' remuneration and expenses

During the period, no Trustees received any remuneration or other benefits.

During the period ended 31 August 2023, no Trustee expenses have been incurred.

8. Creditors: Amounts falling due within one year

	2023 £
Accruals and deferred income	2,856



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 AUGUST 2023**

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**9. Statement of funds**

**Statement of funds - current period**

	Income £	Expenditure £	Balance at 31 August 2023 £
<b>Unrestricted funds</b>			
General Funds	25,750	(2,856)	22,894
	<u>25,750</u>	<u>(2,856)</u>	<u>22,894</u>

**10. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	25,750	25,750
Creditors due within one year	(2,856)	(2,856)
<b>Total</b>	<u>22,894</u>	<u>22,894</u>

**11. Related party transactions**

At the period end, the trustees were in the process of opening the bank account for the Charity. In the interim period, Norwich School has received, managed and held all funds on behalf of the Charity. A total of £25,750 was received during the period and held at the period end. Steffan Griffiths is a trustee of the charity and also the Head of Norwich School.

The Charity has not entered into any other related party transactions during the period, nor are any outstanding balances owing between related parties and the Charity at 31 August 2023.

## Document

Name	<b>W041200 WoLLoW - The World of Languages and Languages</b>
Creator	<b>Yulia Varvel (Yulia.Varvel@larking-gowen.co.uk)</b>
Date	<b>26 June 2025 8:45:29 UTC</b>
Identifier	<b>0fbcc895-cd7f-41a4-95f6-ea08783f098f</b>

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## Signers

**sgriffiths@norwich-school.org.uk**

E-mail	<b>sgriffiths@norwich-school.org.uk</b>
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**Julie Grimmer**

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