



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

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

WOLLOW - THE WORLD OF LANGUAGES AND LANGUAGES OF THE WORLD

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WOLLOW - THE WORLD OF LANGUAGES AND LANGUAGES OF THE WORLD

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 AUGUST 2024

Trustees Abigail Dean (appointed 1 March 2024)
Idnan Yunas
Steffan Griffiths
Kate Howell
John Cloughton
John Wilson

Charity registered number 1201721

Principal office Norwich School
69-71A The Close
Norwich
Norfolk
NR1 4DD

Accountants Larking Gowen LLP
Chartered Accountants
1st Floor, Prospect House
Rouen Road
Norwich
NR1 1RE

WOLLOW - THE WORLD OF LANGUAGES AND LANGUAGES OF THE WORLD

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees present their annual report together with the financial statements of the Charity for the year to 31 August 2024.

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)'.

b. Activities undertaken to achieve objectives

Development of teaching resources

In this financial year, the scale of resources available to schools was almost doubled and the range and scale of those resources can be found on the WoLLoW website. This means that, by the end of this period, there were more than 100 lessons available for teachers and pupils at KS2 and KS3.

In particular, there has been a broadening of the content. Resources which focus on the refugee experience (Home, Journey and Community) have been created through links with A Day of Welcome. Further resources which follow WoLLoW's aim of creating awareness around non-European languages have been created, such as lessons on Japanese, Persian and Ghanaian languages. We have also extended our resources into different forms of communication, for example Braille and British Sign Language. All of this increased diversity supports our fundamental aim to spread a sense of inclusion and mutual understanding. This progress has been made possible through the funding of part of Abigail Dean's timetable by a donor.

Dissemination of resources

By the end of this period, WoLLoW's resources had been downloaded by over 600 schools. Amongst those schools, there has been an almost equal distribution of the resources to state schools and independent schools, and to primary and secondary schools. In addition, there has been an increasing interest in WoLLoW from overseas schools – across several continents – and in schools for pupils with Special Educational Needs. During this period, schools have been able to download the resources directly so that we do not have a detailed record of how the resources are being used inside and outside the curriculum. However, we do know that the response

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

Objectives and activities (continued)

from teachers and pupils has been overwhelmingly positive and that the resources are being used in a variety of ways: as the languages curriculum, as part of the languages curriculum, as the basis for extra-curricular clubs, and as the basis for state/independent school partnership.

In order to support schools that are using WoLLoW, trustees have throughout the year visited schools and talked to groups of schools about the resources for example:

- Edgbaston High School, Birmingham, an independent girls' school;
- Hamstead Hall, a state academy in Birmingham, and part of a National College of Language Excellence hub;
- Kensington Primary School, a state primary school in Newham, East London;
- King's High Warwick School, an independent girls' school, Dudley Academies Trust in the West Midlands;
- partnership work: Norwich School, Cheadle Hulme school.

Spreading awareness through educational organisations

There is a range of ways in which this must be done in the very wide and complex educational world:

- the trustees commissioned Happy Giraffe, an established media/PR company, to produce a prospectus in printed and electronic form to share with this wider world. 800 paper copies of this prospectus have been distributed. At the same time the charity's website was redesigned to be aligned with the prospectus and to clarify the WoLLoW brand.
- trustees have attended a number of conferences and events:
 1. Independent Schools Association, SEND conference, Londo
 2. HMC Conference – International Heads;
 3. Independent Schools Modern Language Association, North London Collegiate School, London;
 4. Association of Language Learners, Sheffield;
 5. World Education Forum (online).
- the trustees have also written articles in a range of different educational publications. In addition, a piece written by a secondary school student who has taught WoLLoW in a state primary school was published by The Linguist. <https://thelinguist.uberflip.com/the-linguist-archive/the-linguist-62-4-winter-2023?p=32>.
- in March 2024, WoLLoW organised a webinar for teachers from three very different schools: Kensington Primary, a very diverse state primary school, The Wherry School, a SEN school in Norwich, and Cheadle Hulme School, an independent school in south Manchester. A transcript of that webinar has been made available to all schools that have downloaded our resources and to the wider audience. WoLLoW currently has 1100 people on its database.

Spreading awareness in the wider educational world

The trustees believe that WoLLoW is a programme which is addressing issues which lie beyond the modern language classroom or syllabus. On the one hand, it has the capacity to have an impact on issues of pedagogy; in particular the teaching of pupils with Special Educational Needs (SEN) or pupils with English as an Additional Language (EAL), and the importance of oracy as part of the progress of pupils. On the other, with its focus on multilingualism and cultural awareness, it can make a contribution to issues of personal identity, the sense of

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

Objectives and activities (continued)

belonging and social cohesion in an increasingly diverse, but also troubled world. For these reasons, the trustees have engaged with a range of organisations activities and individuals:

- A conference about migrants in Bristol, organised by Bristol University;
- A conference in Bristol organised by Better Bilingual;
- A podcast with Geoff Barton, former CEO of ASCL (Association of School and College Leaders) and now head of the Oracy Commission about WoLLoW as a programme that encourages the pupils to talk and share their experiences:

<https://open.spotify.com/episode/6oDDLwwaywTuh3Wn1KWSXG?si=Yksx0IUfQwqGKL13aoDGig&nd=1&dl=si=bace8e224db8448e;>

- A podcast with Margaret Mulholland, who is the SEND and Inclusion Specialist at ASCL: <https://www.ascl.org.uk/News/Podcasts/SEND-Bites;>
- MACFEST: Muslim arts and Culture Festival which takes place annually in Manchester;
- The launch at the British Academy of The Languages Gateway, an online resource which brings together all resources for the teaching of languages. WoLLoW is represented on that website;
- CLiE (Committee for Linguistics in Education): this organisation brings together all the different organisations that are involved linguistics in education: e.g. Association of Language Learners, NALDIC, Coalition for Language Education. John Cloughton now represents WoLLoW on that committee.

Work with universities and educational research

The trustees are aware that, if WoLLoW is to progress, it needs to work with academics and researchers in the world of languages, linguistics and the teaching of languages. It is also important that academic research should be undertaken to assess the impact of WoLLoW on pupils and their attitudes not only to languages but also to each other. To that end, WoLLoW has formed the following strong links:

- University of East Anglia: research is being undertaken by an academic into the impact of WoLLoW on pupils in primary schools in Norwich and this will be completed by mid-2025. The teacher training department is also working closely with Norwich School;
- University of Cambridge: the trustees are in close contact with key figures who have strong voices in the debate about the teaching of languages;
- University of Newcastle: WoLLoW is working with a programme based in Newcastle which has similar purposes for older pupils, Linguistics in MFL.

c. Volunteers

The work of WoLLoW in this period was all undertaken by the trustees with all costs being met by Norwich School on behalf of the charity during the year whilst the CIO set up its own banking arrangements.

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

Objectives and activities (continued)

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.

Achievements and performance

a. Review of activities

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

- We believe that WoLLoW has created probably the most extensive set of resources on language awareness available in the UK, and all free of charge.
- WoLLoW has continued to produce and make freely available over a hundred lessons, suitable for pupils from the ages 9 to 13. In response to requests from schools that they would like to teach WoLLoW to an even younger audience (ages 7 to 9), we have created versions of some lessons for this age group.
- WoLLoW lessons continue to focus 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. New resources have focused on non-European languages to celebrate the languages spoken in our classroom.
- WoLLoW has created resources for Refugee Week in conjunction with A Day of Welcome, a branch of the Schools of Sanctuary programme. Resources which focus on the refugee experience are Home and Journey. We will continue to work with them each year. Our refugee week resources have been sent out with A Day of Welcome materials.
- WoLLoW has acted on feedback from our users regarding suggested changes and additions to resources. The improvement of lessons is an ongoing area that ensures our product is accurate, professional and user-friendly.
- WoLLoW resources were requested and downloaded by over 600 schools; half state schools, half independent schools and half primary, half secondary. This balance has continued from the previous year. The majority of resource requests come from schools in England, however we have links with Partneraith in Wales and 20 Welsh primary schools have requested resources.
- We have grown our overseas market to include schools in Germany, The Netherlands, Hong Kong, Australia, UAE and Brazil. We have made links with International Schools as WoLLoW would be interesting in their setting.

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

Achievements and performance (continued)

- We have fostered strong relationships with many of the schools using WoLLoW and have sought feedback from them through surveys. We know from the extensive feedback from teachers that these resources have already had a material impact on the experience and attitude of pupils to languages. In particular, these resources have made languages more relevant to the pupils, and encouraged pupils to talk about their own languages and cultures. This is particularly valuable in multilingual urban schools and the lessons enable EAL pupils to engage more effectively in mainstream lessons. So, one of the strongest impacts is in the area of equality, diversity and inclusion.
- 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 dissemination of these resources and the dialogues we are having across the whole of the education sector is also having an impact on communication and understanding between those sectors, which are too often isolated from each other.
- WoLLoW has visited a number of primary schools, both state and independent, to deliver in-person CPD to their staff. These schools found the sessions useful and informative. It has allowed us to create strong relationships.
- WoLLoW has opened its doors to teachers from other schools to see WoLLoW in action. Observation days include: the opportunity to see both primary and secondary WoLLoW lessons; to take part in a pupil panel to hear about WoLLoW lessons from a pupil perspective and to spend one-on-one time with a WoLLoW co-founder to discuss how WoLLoW could work in their setting. These days have been very well received.
- WoLLoW organised two online webinars which were both well attended: one for primary practitioners and one for secondary. We decided against an in-person conference as feedback showed webinars were more accessible/preferable to teachers. These webinars focused on how to use WoLLoW; why WoLLoW works; how it can be used in a school setting.
- WoLLoW formed close links with an increasing number of universities. The University of East Anglia's PGCE programme (both primary and secondary language specialists) have visited WoLLoW lessons; been given seminars on WoLLoW by WoLLoW co-founders; created WoLLoW lessons as part of their programme and have taught their lessons in their placement schools. We aim to use this model with other PGCE providers.
- WoLLoW is being used a vehicle for partnerships between schools. We have promoted the idea of older pupils teaching it in local primary schools and this idea has been well received.
- 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.
- All of our efforts are taking place at a time when there is continuing concern about the decline of language learning at every educational stage in this country, and a growing awareness that the multilingualism of pupils is an under-valued and under-utilised asset. We believe that WoLLoW is already making a key contribution to this debate. There continues to be a strong sense that WoLLoW is dealing with a key educational issue and providing a solution not to be found elsewhere.

b. Fundraising activities and income generation

During the year, the charity was in the process of establishing its own bank account. In the interim, all funds were managed through Norwich School, where one of the trustees also serves as Head.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

Achievements and performance (continued)

In 2023, the charity received donations totaling £25,750. No income was raised in 2024, as the trustees focused on developing the charity's structure and activities using the funds already available.

Financial review

a. Going concern

After making appropriate enquiries, the trustees are confident that further donations totalling £20,000 will be received within two months of signing these accounts. Based on this, they believe the charity has sufficient resources to continue operating for the foreseeable future. Accordingly, the trustees have adopted the going concern basis in preparing the financial statements.

b. Reserves policy

The trustees acknowledge the deficit of £8,558, which arose due to staff costs being incurred before the charity received pledged donations totalling approximately £20,000. These funds are expected to be received shortly.

The trustees have a reasonable expectation that, upon receipt of these funds, the charity's reserves policy will continue to apply as described below.

The charity's reserves policy is to only commit to expenditure when sufficient levels of income have been received or formally pledged. The target level of reserves is set to represent less than three months of projected annual expenditure. This level is considered appropriate to manage the cash flow demands of ongoing projects and to provide a financial buffer, allowing time to respond to any unexpected changes in funding or activity.

In the financial year 2023/2024, the charity reported a deficit in unrestricted reserves of £8,558. As at 31 August 2024, the charity held no restricted reserves.

c. Principal risks and uncertainties

The charity does not face any significant financial risks due to the simplicity and scale of its operations and the continuing support provided by Norwich School whilst the CIO set up its own banking arrangements. 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.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

Structure, governance and management (continued)

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.

Plans for future periods

The charity will continue the excellent progress it made in 2023/2024 under the same clear and related purposes of developing our resources, disseminating them and working with the widest range of not only the educational community, but also those who are engaged with wider societal issues of multilingualism, multiculturalism and the impact on society of increased diversity. In particular:

- we will contribute, in collaboration with others, to the recently announced Curriculum and Assessment Review launched by the Labour government. We believe that WoLLoW is a serious solution to key issues in the provision of languages;
- we will conduct a survey of those who are using our resources to identify the strengths and flaws in the resources;
- we will particularly concentrate on forming relations with universities and organisations which are engaged in the training of teachers, particularly primary teachers;
- we await the publication of the first substantive research into the impact of WoLLoW in primary schools and we will, with funding anticipated to be forthcoming from HMC, set up further research into how WoLLoW's methods relate to current research on language learning by primary pupils;
- through politicians, and others with civic responsibilities, we will continue to contribute to the wider debate about the role of education in creating young people and citizens who have a sense of their own identity and history whilst feeling part of the communities and society in which they live.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

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 year 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

Steffan Griffiths
(Trustee)

Date: 01 Jul 2025

WOLLOW - THE WORLD OF LANGUAGES AND LANGUAGES OF THE WORLD

ACCOUNTANTS' REPORT FOR THE YEAR ENDED 31 AUGUST 2024

CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF WoLLoW - THE WORLD OF LANGUAGES AND LANGUAGES OF THE WORLD.

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of WoLLoW - The World of Languages and Languages of the World for the year ended 31 August 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position and the related notes from the Charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the Trustees of , as a body, in accordance with the terms of our engagement letter dated 18 June 2025. Our work has been undertaken solely to prepare for your approval the financial statements of WoLLoW - The World of Languages and Languages of the World and state those matters that we have agreed to state to the Trustees of WoLLoW - The World of Languages and Languages of the World , as a body, in this report in accordance with ICAEW Technical Release TECH07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than WoLLoW - The World of Languages and Languages of the World and its Trustees, as a body, for our work or for this report.

It is your duty to ensure that WoLLoW - The World of Languages and Languages of the World has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of WoLLoW - The World of Languages and Languages of the World. You consider that WoLLoW - The World of Languages and Languages of the World is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or review of the financial statements of WoLLoW - The World of Languages and Languages of the World . For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Julie Grimmer

Julie Grimmer FCA DChA

Larking Gowen LLP
Chartered Accountants
1st Floor Prospect House
Rouen Road
Norwich
NR1 1RE

Date: 01 Jul 2025

WOLLOW - THE WORLD OF LANGUAGES AND LANGUAGES OF THE WORLD

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024**

		Unrestricted funds	Total funds	<i>Total funds Period ended</i>
	Note	31 August 2024 £	31 August 2024 £	31 August 2023 £
Income from:				
Donations and legacies	3	-	-	25,750
		<hr/>	<hr/>	<hr/>
Total income		-	-	25,750
		<hr/>	<hr/>	<hr/>
Expenditure on:				
Charitable activities	4	31,452	31,452	2,856
		<hr/>	<hr/>	<hr/>
Total expenditure		31,452	31,452	2,856
		<hr/>	<hr/>	<hr/>
Net movement in funds		(31,452)	(31,452)	22,894
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Reconciliation of funds:				
Total funds brought forward		22,894	22,894	-
Net movement in funds		(31,452)	(31,452)	22,894
		<hr/>	<hr/>	<hr/>
Total funds carried forward		(8,558)	(8,558)	22,894
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

The notes on pages 13 to 18 form part of these financial statements.

WOLLOW - THE WORLD OF LANGUAGES AND LANGUAGES OF THE WORLD

**BALANCE SHEET
AS AT 31 AUGUST 2024**

	Note	2024 £	2023 £
Fixed assets		<u> </u>	<u> </u>
		-	-
Current assets			
Debtors	-	25,750	
	<u> </u>	<u> </u>	
	-	25,750	
Creditors: amounts falling due within one year	7	(8,558)	(2,856)
		<u> </u>	<u> </u>
Net current (liabilities)/ assets		(8,558)	22,894
Total assets less current liabilities		<u>(8,558)</u>	<u>22,894</u>
Net liabilities		<u>(8,558)</u>	<u>22,894</u>
Total net assets		<u>(8,558)</u>	<u>22,894</u>
Charity funds			
Restricted funds	8	-	-
Unrestricted funds	8	(8,558)	22,894
		<u> </u>	<u> </u>
Total funds		<u>(8,558)</u>	<u>22,894</u>

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

Steffan Griffiths

Steffan Griffiths

(Trustee)

Date: 01 Jul 2025

The notes on pages 13 to 18 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

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 Going concern

The trustees acknowledge the deficit of £8,558, which arose due to staff costs being incurred before the charity received pledged donations totalling approximately £20,000.

After making appropriate enquiries, the trustees are confident that further donations totalling £20,000 will be received within two months of signing these accounts. Based on this, they believe the charity has sufficient resources to continue operating for the foreseeable future.

Accordingly, the trustees have adopted the going concern basis in preparing the financial statements.

2.3 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.

2.4 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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

2. Accounting policies (continued)

2.4 Expenditure (continued)

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.

2.5 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.

2.6 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.

2.7 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.

2.8 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	Total funds	Total funds <i>Period ended</i>
	31 August 2024	31 August 2024	31 August 2023
	£	£	£
Donations from Norwich School	-	-	25,750

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds	Total	<i>Total Period ended</i>
	31 August 2024	31 August 2024	31 August 2023
	£	£	£
Charitable activities	31,452	31,452	2,856

5. Analysis of expenditure by activities

	Activities undertaken directly	Support costs	Total funds
	31 August 2024	31 August 2024	31 August 2024
	£	£	£
Charitable activities	16,531	14,921	31,452

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

5. Analysis of expenditure by activities (continued)

	<i>Support costs Period ended 31 August 2023 £</i>	<i>Total funds Period ended 31 August 2023 £</i>
Independent examination costs	2,856	2,856
	<u>2,856</u>	<u>2,856</u>

Analysis of support costs

	Activities 31 August 2024 £	Total funds 31 August 2024 £	<i>Total funds Period ended 31 August 2023 £</i>
Professional services	7,835	7,835	-
General office costs	4,461	4,461	-
Travel	516	516	-
Hospitality	39	39	-
Governance costs	2,070	2,070	2,856
	<u>14,921</u>	<u>14,921</u>	<u>2,856</u>

6. Trustees' remuneration and expenses

During the year costs were recharged to the charity from Norwich School in respect of the work carried out on behalf of the charity by a trustee employed as a language teacher by the School. These costs which include employer's national insurance and pension contributions amounted to £10,298 (2023: £Nil).

Further expenses totalling £6,144 (2023: £Nil) incurred by two trustees during the year for conference fees, postage, website development and travel were reimbursed to trustees from funds held by Norwich School on behalf of the charity. All trustees expenses reflected activities carried out directly on the charity's behalf.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

7. Creditors: Amounts falling due within one year

	2024	<i>2023</i>
	£	£
Norwich School	3,962	-
Accruals and deferred income	4,596	2,856
	<u>8,558</u>	<u>2,856</u>

8. Statement of funds

Statement of funds - current year

	Balance at 1 September 2023	Expenditure	Balance at 31 August 2024
	£	£	£
Unrestricted funds			
General Funds	22,894	(31,452)	(8,558)
	<u>22,894</u>	<u>(31,452)</u>	<u>(8,558)</u>

Statement of funds - prior year

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

9. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024	Total funds 2024
	£	£
Creditors due within one year	(8,558)	(8,558)
	<u>(8,558)</u>	<u>(8,558)</u>
Total	<u>(8,558)</u>	<u>(8,558)</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

9. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

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

10. Related party transactions

At the period end, the trustees were in the process of opening a dedicated bank account for the Charity. This has now been completed. In the interim, Norwich School managed and held all funds on behalf of the Charity and made payments on behalf of WoLLoW as required.

In the prior period Norwich School received income on the charity's behalf amounting to £25,750. During the year Norwich School met expenditure on the charity's behalf totalling £29,712 with a balance being owed to the School at the year end of £3,962 (£2023: 25,750 due from the School).

Steffan Griffiths, a trustee of the Charity, also serves as the Head of Norwich School.

Abigail Dean, a trustee of the Charity, also serves as a Language Teacher at Norwich School.

The Charity has not entered into any other related party transactions during the period, and there were no outstanding balances between related parties and the Charity as at 31 August 2024, other than the amount noted above.

Document

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