

# LES CROCODILES

England & Wales · Charity number 1158669

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2014-09-25

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

## Contact

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**Address** Flat 1203  
Moro Apartments  
22 New Festival Avenue  
London  
E14 6FT

**Phone** 07979851878

**Email** [info@les-crocodiles.org](mailto:info@les-crocodiles.org)

**Website** [www.les-crocodiles.org](http://www.les-crocodiles.org)

## Activities

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**Objects:** TO ADVANCE THE EDUCATION FOR THE PUBLIC BENEFIT BY TEACHING THE FRENCH LANGUAGE AND FRENCH CULTURE, HERITAGE AND HISTORY TO CHILDREN IN EAST AND NORTH LONDON AND TO ADULTS THROUGH THE PROVISION OF AFTER-SCHOOL, WEEKEND AND HOLIDAY CLASSES AND THROUGH ORGANISING EVENTS OPEN TO THE GENERAL PUBLIC AS THE TRUSTEES SHALL DETERMINE.

**Activities:** To advance the education for the public benefit by teaching the French language and French culture, heritage and history to children in East and North London and to adults through the provision of after school, weekend and holiday classes and through organising events open to the general public as the trustees shall determine.

## Classification

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- **How:** Provides Services
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** Children/young People, The General Public/mankind

## Geography

- Barking And Dagenham
- Camden
- Enfield
- Hackney
- Haringey
- Islington
- Newham
- Redbridge
- Tower Hamlets
- Waltham Forest

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£141,586	£138,293	-	-
2024-05-31	£120,930	£104,794	-	-
2023-05-31	£109,460	£85,425	-	-
2022-05-31	£82,880	£75,285	-	-
2021-05-31	£60,954	£49,464	-	-

## Trustees

Name	Role	Appointed
Camille Raymond Alain Blateau		2021-10-15
Makila Nsika Nkaya		2022-11-12
Martina Ninetta Larkin		2022-05-21
Nicholas Paul Ryan		2021-10-15
Olivier Somsay		2021-10-15
Zoe Tatiana Elisabeth Salim		2024-11-13

**LES CROCODILES**

England & Wales - Charity number 1158669

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# Accounts

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# Les Crocodiles

TRUSTEES' ANNUAL REPORT AND FINANCIAL  
STATEMENTS FOR THE PERIOD  
1<sup>ST</sup> JUNE 2024 TO 31<sup>ST</sup> MAY 2025

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# I. TRUSTEES REPORT

## 1. OBJECTIVES AND ACTIVITIES

### Charity Objectives

To advance the education for the public benefit by teaching the French language and French culture, heritage, and history to children in East and North London and to adults through the provision of after school, weekend and holiday classes and through organising events open to the general public as the trustees shall determine.

Les Crocodiles organisation offers to all French speakers and Francophiles, tuition in French for adults and children aged between 6 months and 14 years old. Les Crocodiles also provides access to its library, with a choice of more than 2,000 books and magazines in French.

### Public Benefit

The Trustees consider that the activities undertaken, offered at no or minimal cost, provide benefit to the public and confirm that in exercising their powers and duties, they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission and have complied with their duties under Section 17 of the Charities Act 2011.

## 2. ACHIEVEMENTS AND PERFORMANCE

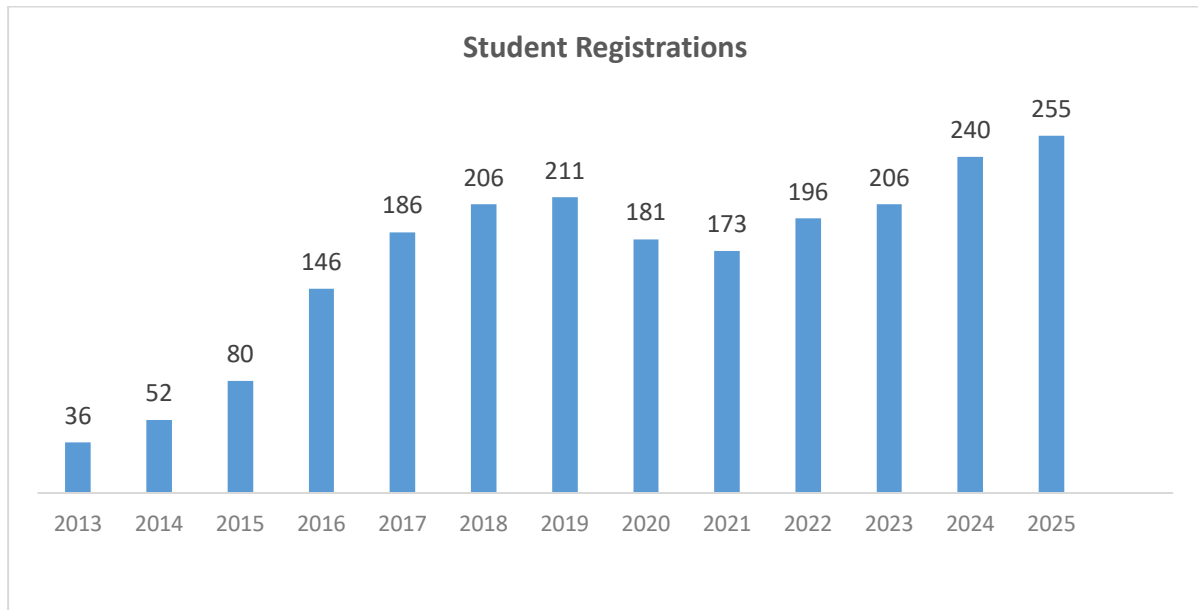
The board members welcomed a new Trustee in 2024-2025 who joined on 13<sup>th</sup> of November 2024 as a Safeguarding Trustee.

In 2024-2025 we created the paid position of floating assistant for £2,093 per year to help the charity in case of absence. This covers:

- Teaching Assistant
- Library
- Gate Monitoring
- Food Stall

During 2024-2025 the charity continued the reviews of the contracts with guardians, premises, teachers and GDPR policies thanks to the pro-bono help from a law firm.

During the School year 2024-2025, the charity welcomed 255 students versus 244 the year before



A fuller account of Les Crocodile’s activities can be found on the website [www.les-crocodiles.org](http://www.les-crocodiles.org).

### 3. FINANCIAL REVIEW

#### Financial Results

Overall, we made a surplus of £3,294 which together with transferred funds of £86,452 from the previous period has left us with total funds of £89,746. In 2023/2024, Les Crocodiles had a profit of £15,524. In 2022/2023, Les Crocodiles had a profit of £24,035.

Full details of the results for the year are as shown in the Accounts.

#### Reserves Policy

In respect of unrestricted reserves, the Trustees believe that they need to hold the equivalent of 6 months’ turnover for the school year 2025–2026 to cover any exceptional circumstances e.g. another pandemic, an unexpected need to relocate school premises, an unexpected increase in school premises rental etc.

Based on our budget for the school year 2025–2026 of an unrestricted income of £156,570 this would require us to be holding some £78,285. Our unrestricted reserves were £89,746 at year end. This surplus of reserves which is mainly due to an increase of students allows us to expand our planned expenditure which is discussed further below in the Strategic Development section. In 2024/2025 the charity faced a rent increase of 10% versus 2023/2024. A similar increase is expected for 2025/2026.

## 4. STRUCTURE, GOVERNANCE AND MANAGEMENT

### Constitution

Les Crocodiles was established as an Unincorporated Association on **14<sup>th</sup> September 2009** with its governing document being its Constitution.

As of **25<sup>th</sup> September 2014**, Les Crocodiles became a CIO, registered at the Charity Commission under the Charity Number: 1158669.

### Trustees

During the period the Management Committee Members were:

- Camille Blateau (Chair)
- Nicholas Ryan (Treasurer)
- Martina Larkin (Secretary)
- Olivier Somsay (Trustee)
- Makila Nsika Nkaya (Trustee)
- Zoe Tatiana Elisabeth Salim (Safeguarding) joined 13<sup>th</sup> November 2024

All trustees are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. New Management Committee Members are supported by the existing Management Committee Members.

### Organisation Structure and Decision-Making Process

The overall management and control of the Charity rests with the individual members of the Management Committee. At the first Committee meeting following the Annual General Meeting at which the newly elected members of the Committee are elected they shall choose from amongst their number the members who will act as Chair, Treasurer and Secretary.

### Risks and Internal Control

The Management Committee has overall responsibility for ensuring that the charity has appropriate systems of control, both financial and operational. These systems are designed to provide reasonable, but not absolute, assurance against material misstatement or loss.

### Strategic Development

Short-term objectives:

- Using surplus funds to tackle inflation: expanded costs (mainly our renting facilities) and to increase teacher, teaching assistant and administrator payments more in line with market rates, budgeted for 2025/2026
- Expend recruitment of volunteers to help the running of the charity on Saturdays.

- Opening a 2<sup>nd</sup> paid position for floating assistant: £2,093 per year to help the charity in case of absence
- Opening a paid position to run the food stall

Medium-term objectives:

- Further expanding the number of trustees to reduce workload of individuals and to minimise over-reliance on any single person as 2 trustees will gradually step down.

On a longer term, we aim at:

- Finding a long-term solution for the Library, a key part of the Charity. Renting a dedicated space or building our own shed.
- Increasing the numbers of classes, many students are joining us and the Charity will potentially need bigger facilities as the charity is now using all the classroom in the facility.

## 5. REFERENCE AND ADMINISTRATIVE INFORMATION

### **BUSINESS ADDRESS**

Les Crocodiles  
Flat 1203, Moro Apartments  
22 New Festival Avenue  
London E14 6FT

### **BANKER**

Santander  
Sort code 09-01-28  
Account number 82965461

### **INDEPENDENT EXAMINER**

Shabir Djakiodine  
Euro Accounting Ltd  
25 Station Road, Kings Heath  
Birmingham B14 7SR

## 6. TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and 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 the incoming resources and applications of resources of the charity for that year.

In preparing these Financial Statements, the Trustees are required to:

1. Select suitable accounting policies and then apply them consistently
2. Observe the methods and principles in the Charities SORP
3. Make judgements and estimates that are reasonable and prudent

4. State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures and disclosed in the Financial Statements and
5. Prepare the Financial Statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the Financial Statements comply with the Charities Act 2011. The trustees 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.

This report was approved by the Trustees on 11<sup>th</sup> February 2026 and signed on their behalf.

*Camille Blateau*

Chair

Camille Blateau

## II. INDEPENDENT EXAMINERS REPORT

Please refer to attached document.

### III. STATEMENT OF FINANCIAL ACTIVITIES

For the year 1<sup>st</sup> June 2024 to 31<sup>st</sup> May 2025

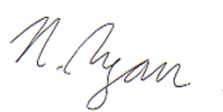

		2025			2024
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
<b>Incoming Resources</b>					
Generated Funds					
<i>Voluntary Income</i>	2	127,748	0	<b>127,748</b>	<b>113,230</b>
<i>Investment Income</i>	3	582	0	<b>582</b>	<b>291.63</b>
Activities	4	13,257	0	<b>13,257</b>	<b>7,408</b>
	<b>Total</b>	<b>141,586</b>	<b>0</b>	<b>141,586</b>	<b>120,930</b>
<b>Resources Expended</b>					
Fund Generation Costs	5	8,119	0	<b>8,119</b>	<b>5,132</b>
Activities	6	130,174	0	<b>130,174</b>	<b>100,274</b>
	<b>Total</b>	<b>138,293</b>	<b>0</b>	<b>138,293</b>	<b>105,406</b>
<b>Net Movement</b>		<b>3,294</b>	<b>0</b>	<b>3,294</b>	<b>15,524</b>
Carried Forward		86,452	0	86,452	70,928
<b>Total Carried Forward</b>		<b>89,745</b>	<b>0</b>	<b>89,745</b>	<b>86,452</b>

## IV. BALANCE SHEET

As at 31<sup>st</sup> May 2025

		2025		2024	
		£	£	£	£
<b>Fixed Assets</b>	Note				
Tangible Assets	7		0		0
<b>Current Assets</b>					
Debtors and Accrued Income	8	1,486		358.4	
Cash at Bank and In Hand	9	89,280		86,393	
<b>Total Current Assets</b>		<b>90,765</b>		<b>86,752</b>	
<b>Current Liabilities</b>					
Creditors: Falling due within 1 year	10	1,020		300	
<b>Net Current Assets</b>		<b>89,745</b>		<b>86,452</b>	
<b>Total Assets Less Liabilities</b>			<b>89,745</b>		<b>86,452</b>
<b>The Funds of the Charity</b>	11				
Unrestricted Funds		87,119		83,826	
Restricted Funds		2,626		2,626	
Fixed Asset Reserve			0		0
<b>Total Funds</b>			<b>89,745</b>		<b>86,452</b>

Approved by the Trustees on 11<sup>th</sup> February 2026 and signed on their behalf by

Treasurer: Nick Ryan 	Chair: Camille Blateau 
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## V. NOTES TO THE FINANCIAL STATEMENTS

### 1. Accounting Policies

#### a. Basis of Preparation

These The financial statements have been prepared 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 (FRS 102, effective 1 January 2015).

Les Crocodiles meets the definition of a public benefit entity under FRS102.

#### b. Incoming Resources

Donations, other forms of voluntary income and investment income are recognised as incoming resources when received. However, where the terms of a grant, gift or legacy have not been met, the income is deferred until it becomes due.

#### c. Resources Expended

Expenditure is recognised on a cash basis.

#### d. Tangible Fixed Assets and Depreciation

All assets costing more than £500 are capitalised and are stated at historical cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value evenly over its expected useful life, as follows

- Computers: over three years commencing in the first quarter after payment
- Fixtures & fittings: over five years commencing in the first quarter after payment

#### e. Description of Funds

The Unrestricted funds may be used for any purpose which complies with the organisations' aims and objectives.

Restricted funds are subject to specific conditions imposed by the donor(s).

The Asset Reserve represents the book value of all assets and are an unrestricted reserve.

#### f. Going Concern

After making enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and financial statements.

## 2. Voluntary Income

	2025			2024
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Membership Fees	7,275		7,275	6,958
Class Fees	99,885		99,885	92,331
Tuition Fees	20,588		20,588	13,941
<b>Total</b>	<b>127,748</b>	<b>0</b>	<b>127,748</b>	<b>113,230</b>

## 3. Investment Income

	2025			2024
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Bank Interest	582		582	292
<b>Total</b>	<b>582</b>	<b>0</b>	<b>582</b>	<b>292</b>

## 4. Incoming Resources from Activities

	2025			2024
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Food Stall Sales	10,580		10,580	7,228
Donations	646		646	180
Parapluie Flam				
General Sales	2,031		2,031	
<b>Total</b>	<b>13,257</b>	<b>0</b>	<b>13,257</b>	<b>7,408</b>

## 5. Fund Generation Costs

	2025			2024
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Miscellaneous Purchases	139		<b>139</b>	<b>230</b>
Food Stall Purchases	3,904		<b>3,904</b>	<b>3,644</b>
Class Materials	4,076		<b>4,076</b>	<b>1,258</b>
<b>Total</b>	<b>8,119</b>	<b>0</b>	<b>8,119</b>	<b>5,132</b>

## 6. Resources Expended on Activities

	2025		
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Head Teacher	7,955		<b>7,955</b>
Teachers	51,947		<b>51,947</b>
Teaching Assistants	15,720		<b>15,720</b>
School Administrator	15,195		<b>15,195</b>
Gate Security	1,104		<b>1,104</b>
Librarian	5,000		<b>5,000</b>
Miscellaneous Expenses	4,045		<b>4,045</b>
Recruitment Expenses	1,100		<b>1,100</b>
Rent	20,804		<b>20,804</b>
Travelling	223		<b>223</b>
Postage & Carriage	119		<b>119</b>
Printing	38		<b>38</b>
Stationery	1,809		<b>1,809</b>
Books, Magazines etc.	7		<b>7</b>
Hosting Fees and IT			<b>1,259</b>
Consumables	1,259		
Audit and Accountancy Fees	361		<b>361</b>
Transaction Fees	1,891		<b>1,891</b>
Subscriptions	212		<b>212</b>
Training Costs	511		<b>511</b>
Insurance	384		<b>384</b>
Refreshments / Staff Welfare	489		<b>489</b>
<b>Total</b>	<b>130,174</b>	<b>0</b>	<b>130,174</b>

## 7. Fixed Assets

	2025	2024
	£	£
Net Book Value	0	0
Purchases	0	0
Accumulated Depreciation	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

## 8. Debtors and Accrued Income

	2025	2024
	£	£
Debtors	1,486	358
<b>Total</b>	<b>1,486</b>	<b>358</b>

## 9. Cash at Bank and in Hand

	2025	2025
	£	£
Santander Current Account	32,381	30,012
Santander Savings Account	56,549	55,967
Paypal	351	414
Cash in Hand	0	0
<b>Total</b>	<b>89,280</b>	<b>86,393</b>

## 10. Creditors: Falling due within 1 year

	2025	2024
	£	£
Prepayments		
Creditors	1,020	300
<b>Total</b>	<b>1,020</b>	<b>300</b>

## 11. The Funds of the Charity

	Brought Forward	Surplus	Transfers	Closing Balance
	£	£	£	£
Unrestricted Funds	84,438	3,294		<b>87,731</b>
Restricted Funds	2,014	0		<b>2,014</b>
Asset Reserve				<b>0</b>
<b>Total</b>	<b>86,452</b>	<b>3,294</b>		<b>89,745</b>



# Independent examiner's report on the accounts

## Section A

## Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
Les Crocodiles

On accounts for the year  
ended

31/05/2025

Charity no  
(if any)

1158669

Set out on pages

(remember to include the page numbers of additional sheets)

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention (other than that disclosed below \*)

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

\* Please delete the words in the brackets if they do not apply.

Signed:

Date: 23/03/2025

Name:

Shabir Djakiodine

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

Chartered Accountant (AIA)

**Address:**

25 Station road

Kings Heath

Birmingham B14 7SR

**Section B Disclosure**

Only complete if the examiner needs to highlight material problems.

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

A large, empty rectangular box with a thin black border, occupying the right two-thirds of the page. It is intended for the user to provide details of items for disclosure as requested in the text to its left.

**LES CROCODILES**

England & Wales - Charity number 1158669

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# Accounts

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# Les Crocodiles

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# I. TRUSTEES REPORT

## 1. OBJECTIVES AND ACTIVITIES

### Charity Objectives

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### Public Benefit

The Trustees consider that the activities undertaken, offered at no or minimal cost, provide benefit to the public and confirm that in exercising their powers and duties, they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission and have complied with their duties under Section 17 of the Charities Act 2011.

## 2. ACHIEVEMENTS AND PERFORMANCE

The board members remain the same for 2023-2024.

In 2023-2024 we did increase the following wages:

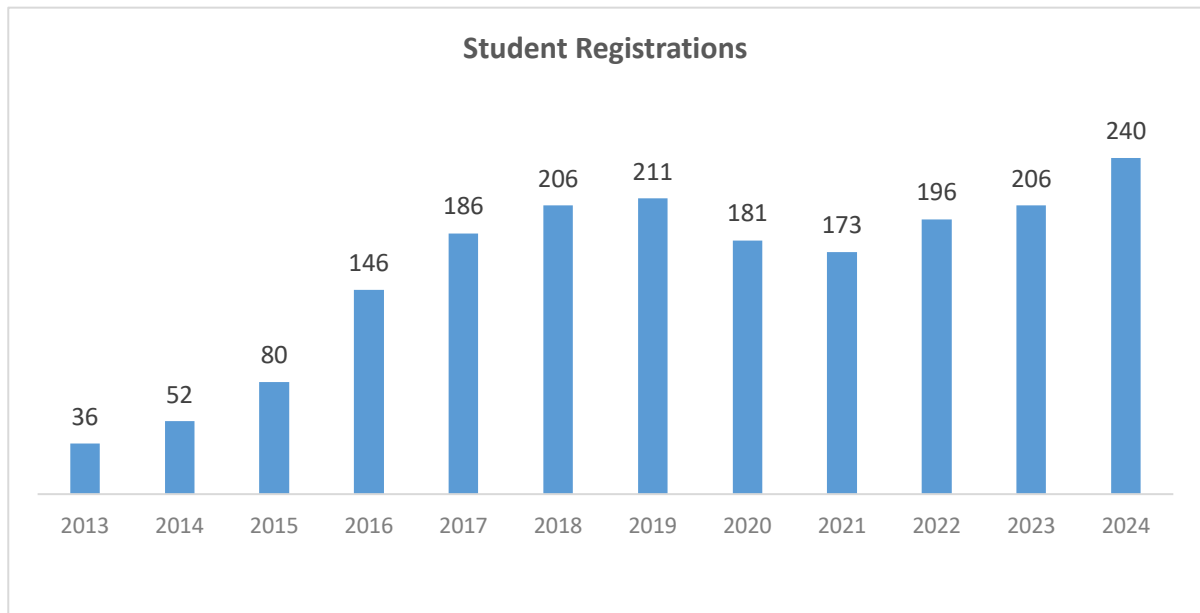
- School Administrator's wage, more in line with market rate and her task is now including the DBS Check process. Increase from £9,486 to £12,400
- Head Teacher increase from £4,340 to £6,510 due to an increase of hours

We added 2 new paid position:

- Library Manager £4,960
- Security Manager (gate monitoring) £1,440

During 2023-2024 the charity welcomed the pro bono help from a law firm, this allowed us to review contracts with guardians, premises, teachers, GDPR policies. We are now in line with standard practices.

During the School year 2023-2024, the charity welcomed 244 students.



A fuller account of Les Crocodile’s activities can be found on the website [www.les-crocodiles.org](http://www.les-crocodiles.org).

### 3. FINANCIAL REVIEW

#### Financial Results

Overall, we made a surplus of £15,524 which together with transferred funds of £70,928 from the previous period has left us with total funds of £86,452. In 2022/2023, Les Crocodiles had a profit of £24,035. In 2020/2021, Les Crocodiles had a profit of £7,595.

Full details of the results for the year are as shown in the Accounts.

#### Reserves Policy

In respect of unrestricted reserves, the Trustees believe that they need to hold the equivalent of 6 months’ turnover for the school year 2024–2025 to cover any exceptional circumstances e.g. another pandemic, an unexpected need to relocate school premises, an unexpected increase in school premises rental etc.

Based on our budget for the school year 2024–2025 of an unrestricted income of £120,930 this would require us to be holding some £60,000. Our unrestricted reserves were £87,061 at year end. This surplus of reserves which is mainly due to an increase of students allows us to expand our planned expenditure which is discussed further below in the Strategic Development section.

## 4. STRUCTURE, GOVERNANCE AND MANAGEMENT

### Constitution

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All trustees are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. New Management Committee Members are supported by the existing Management Committee Members.

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- Using surplus funds to tackle inflation: expanded costs (mainly our renting facilities) and to increase teacher, teaching assistant and administrator payments more in line with market rates.
- Expend recruitment of volunteers to help the running of the charity on Saturdays.

- Further expanding the number of trustees to reduce workload of individuals and to minimise over-reliance on any single person

Medium-term objectives:

- Opening a paid position to provide teacher and teaching assistant a solution if absence occur

On a longer term, we aim at:

- Finding a long-term solution for the Library, a key part of the Charity. Renting a dedicated space or building our own shed.
- Increasing the numbers of classes, many students are joining us and the Charity will potentially need bigger facilities as the charity is now using all the classroom in the facility.

## 5. REFERENCE AND ADMINISTRATIVE INFORMATION

### **BUSINESS ADDRESS**

Les Crocodiles  
Flat 1203, Moro Apartments  
22 New Festival Avenue  
London E14 6FT

### **BANKER**

Santander  
Sort code 09-01-28  
Account number 82965461

### **INDEPENDENT EXAMINER**

Shabir Djakiodine  
Euro Accounting Ltd  
25 Station Road, Kings Heath  
Birmingham B14 7SR

## 6. TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and 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 the incoming resources and applications of resources of the charity for that year.

In preparing these Financial Statements, the Trustees are required to:

1. Select suitable accounting policies and then apply them consistently
2. Observe the methods and principles in the Charities SORP
3. Make judgements and estimates that are reasonable and prudent

4. State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures and disclosed in the Financial Statements and
5. Prepare the Financial Statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the Financial Statements comply with the Charities Act 2011. The trustees 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.

This report was approved by the Trustees on 3<sup>rd</sup> March 2025 and signed on their behalf.

*Camille Blateau*

Chair

Camille Blateau

## II. INDEPENDENT EXAMINERS REPORT

Please refer to attached document.

### III. STATEMENT OF FINANCIAL ACTIVITIES

For the year 1<sup>st</sup> June 2023 to 31<sup>st</sup> May 2024



		2024			2023
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
<b>Incoming Resources</b>	Note				
Generated Funds					
<i>Voluntary Income</i>	2	113,230	0	<b>113,230</b>	<b>84,148</b>
<i>Investment Income</i>	3	292	0	<b>292</b>	<b>54</b>
Activities	4	7,408	0	<b>7,408</b>	<b>25,258</b>
<b>Total</b>		<b>120,930</b>	<b>0</b>	<b>120,930</b>	<b>109,460</b>
<b>Resources Expended</b>					
Fund Generation Costs	5	5,132	0	<b>5,132</b>	<b>4,236</b>
Activities	6	99,662	612	<b>100,274</b>	<b>81,189</b>
<b>Total</b>		<b>104,794</b>	<b>612</b>	<b>105,406</b>	<b>85,425</b>
<b>Net Movement</b>		<b>16,136</b>	<b>(612)</b>	<b>15,524</b>	<b>24,035</b>
Carried Forward		70,928	0	70,928	46,893
<b>Total Carried Forward</b>		<b>87,064</b>	<b>(612)</b>	<b>86,452</b>	<b>70,928</b>

## IV. BALANCE SHEET

As at 31<sup>st</sup> May 2024

		2024		2023	
		£	£	£	£
<b>Fixed Assets</b>	Note				
Tangible Assets	7		0		0
<b>Current Assets</b>					
Debtors and Accrued Income	8	358		58	
Cash at Bank and In Hand	9	86,393		71,285	
<b>Total Current Assets</b>		<b>86,752</b>		<b>71,194</b>	
<b>Current Liabilities</b>					
Creditors: Falling due within 1 year	10	300		415	
<b>Net Current Assets</b>		<b>86,452</b>		<b>70,928</b>	
<b>Total Assets Less Liabilities</b>			<b>86,452</b>		<b>70,928</b>
<b>The Funds of the Charity</b>	11				
Unrestricted Funds		83,826		67,689	
Restricted Funds		2,626		3,238	
Fixed Asset Reserve			0		0
<b>Total Funds</b>			<b>86,452</b>		<b>70,928</b>

Approved by the Trustees on 3<sup>rd</sup> March 2025 and signed on their behalf by

Treasurer: Nick Ryan 	Chair: Camille Blateau 
---	--

## V. NOTES TO THE FINANCIAL STATEMENTS

### 1. Accounting Policies

#### a. Basis of Preparation

These The financial statements have been prepared 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 (FRS 102, effective 1 January 2015).

Les Crocodiles meets the definition of a public benefit entity under FRS102.

#### b. Incoming Resources

Donations, other forms of voluntary income and investment income are recognised as incoming resources when received. However, where the terms of a grant, gift or legacy have not been met, the income is deferred until it becomes due.

#### c. Resources Expended

Expenditure is recognised on a cash basis.

#### d. Tangible Fixed Assets and Depreciation

All assets costing more than £500 are capitalised and are stated at historical cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value evenly over its expected useful life, as follows

- Computers: over three years commencing in the first quarter after payment
- Fixtures & fittings: over five years commencing in the first quarter after payment

#### e. Description of Funds

The Unrestricted funds may be used for any purpose which complies with the organisations' aims and objectives.

Restricted funds are subject to specific conditions imposed by the donor(s).

The Asset Reserve represents the book value of all assets and are an unrestricted reserve.

#### f. Going Concern

After making enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and financial statements.

## 2. Voluntary Income

	2024			2023
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Membership Fees	6,958		6,958	5,000
School Fees	92,331		92,331	69,237
Tuition Fees	13,941		13,941	9,911
<b>Total</b>	<b>113,230</b>	<b>0</b>	<b>113,230</b>	<b>84,148</b>

## 3. Investment Income

	2024			2023
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Bank Interest	292		292	54
<b>Total</b>	<b>292</b>	<b>0</b>	<b>292</b>	<b>54</b>

## 4. Incoming Resources from Activities

	2024			2023
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
General Sales				716
Food Stall Sales	7,228		7,228	8,010
Donations	180		180	452
Parapluie Flam		0	0	16,080
<b>Total</b>	<b>7,408</b>	<b>0</b>	<b>7,408</b>	<b>25,258</b>

## 5. Fund Generation Costs

	2024			2023
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Miscellaneous Purchases	230		<b>230</b>	<b>9</b>
Food Stall Purchases	3,644		<b>3,644</b>	<b>3,281</b>
Class Materials	1,258		<b>1,258</b>	<b>946</b>
<b>Total</b>	<b>5,132</b>	<b>0</b>	<b>5,132</b>	<b>4,236</b>

## 6. Resources Expended on Activities

	2024		
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Head Teacher	1,860.14		<b>1,860</b>
Teachers	51,352		<b>51,352</b>
Teaching Assistants	9,985		<b>9,985</b>
School Administrator	13,135		<b>13,135</b>
Gate Security	576		<b>576</b>
Miscellaneous Expenses	900	612	<b>1,512</b>
Recruitment Expenses	596		<b>596</b>
Rent	14,836		<b>14,836</b>
Travelling	225		<b>225</b>
Printing	65		<b>65</b>
Stationery	1,441		<b>1,441</b>
Books, Magazines etc.	323		<b>323</b>
Hosting Fees and IT			<b>1,231</b>
Consumables	1,231		
Audit and Accountancy Fees	341		<b>341</b>
Transaction Fees	1,656		<b>1,656</b>
Subscriptions	143		<b>143</b>
Training Costs	279		<b>279</b>
Insurance	364		<b>364</b>
Refreshments / Staff Welfare	354		<b>354</b>
<b>Total</b>	<b>99,662</b>	<b>612</b>	<b>100,274</b>

## 7. Fixed Assets

	2024	2023
	£	£
Net Book Value	0	0
Purchases	0	0
Accumulated Depreciation	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

## 8. Debtors and Accrued Income

	2024	2023
	£	£
Debtors	358	58
<b>Total</b>	<b>358</b>	<b>58</b>

## 9. Cash at Bank and in Hand

	2024	2023
	£	£
Santander Current Account	30,012	55,246
Santander Savings Account	55,967	16,039
Paypal	414	0
Cash in Hand	0	0
<b>Total</b>	<b>86,393</b>	<b>71,285</b>

## 10. Creditors: Falling due within 1 year

	2024	2023
	£	£
Prepayments	0	145
Creditors	300	270
<b>Total</b>	<b>300</b>	<b>415</b>

## 11. The Funds of the Charity

	Brought Forward	Surplus	Transfers	Closing Balance
	£	£	£	£
Unrestricted Funds	67,690	16,136		<b>83,826</b>
Restricted Funds	3,238	(612)		<b>2,626</b>
Asset Reserve				<b>0</b>
<b>Total</b>	<b>70,928</b>	<b>15,524</b>		<b>86,452</b>

# Les Crocodiles

## TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD 1<sup>ST</sup> JUNE 2023 TO 31<sup>ST</sup> MAY 2024

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# I. TRUSTEES REPORT

## 1. OBJECTIVES AND ACTIVITIES

### Charity Objectives

To advance the education for the public benefit by teaching the French language and French culture, heritage, and history to children in East and North London and to adults through the provision of after school, weekend and holiday classes and through organising events open to the general public as the trustees shall determine.

Les Crocodiles organisation offers to all French speakers and Francophiles, tuition in French for adults and children aged between 6 months and 14 years old. Les Crocodiles also provides access to its library, with a choice of more than 2,000 books and magazines in French.

### Public Benefit

The Trustees consider that the activities undertaken, offered at no or minimal cost, provide benefit to the public and confirm that in exercising their powers and duties, they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission and have complied with their duties under Section 17 of the Charities Act 2011.

## 2. ACHIEVEMENTS AND PERFORMANCE

The board members remain the same for 2023-2024.

In 2023-2024 we did increase the following wages:

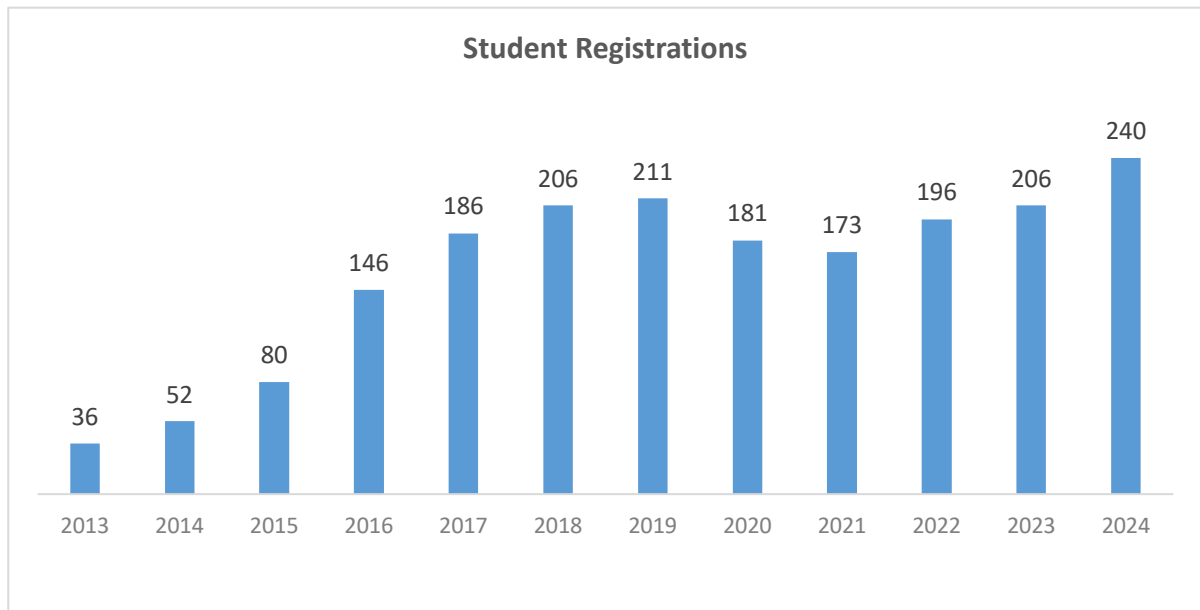
- School Administrator's wage, more in line with market rate and her task is now including the DBS Check process. Increase from £9,486 to £12,400
- Head Teacher increase from £4,340 to £6,510 due to an increase of hours

We added 2 new paid position:

- Library Manager £4,960
- Security Manager (gate monitoring) £1,440

During 2023-2024 the charity welcomed the pro bono help from a law firm, this allowed us to review contracts with guardians, premises, teachers, GDPR policies. We are now in line with standard practices.

During the School year 2023-2024, the charity welcomed 244 students.



A fuller account of Les Crocodile’s activities can be found on the website [www.les-crocodiles.org](http://www.les-crocodiles.org).

### 3. FINANCIAL REVIEW

#### Financial Results

Overall, we made a surplus of £15,524 which together with transferred funds of £70,928 from the previous period has left us with total funds of £86,452. In 2022/2023, Les Crocodiles had a profit of £24,035. In 2020/2021, Les Crocodiles had a profit of £7,595.

Full details of the results for the year are as shown in the Accounts.

#### Reserves Policy

In respect of unrestricted reserves, the Trustees believe that they need to hold the equivalent of 6 months’ turnover for the school year 2024–2025 to cover any exceptional circumstances e.g. another pandemic, an unexpected need to relocate school premises, an unexpected increase in school premises rental etc.

Based on our budget for the school year 2024–2025 of an unrestricted income of £120,930 this would require us to be holding some £60,000. Our unrestricted reserves were £87,061 at year end. This surplus of reserves which is mainly due to an increase of students allows us to expand our planned expenditure which is discussed further below in the Strategic Development section.

## 4. STRUCTURE, GOVERNANCE AND MANAGEMENT

### Constitution

Les Crocodiles was established as an Unincorporated Association on **14<sup>th</sup> September 2009** with its governing document being its Constitution.

As of **25<sup>th</sup> September 2014**, Les Crocodiles became a CIO, registered at the Charity Commission under the Charity Number: 1158669.

### Trustees

During the period the Management Committee Members were:

- Camille Blateau (Chair)
- Nicholas Ryan (Treasurer)
- Martina Larkin (Secretary)
- Olivier Somsay (Trustee)
- Makila Nsika Nkaya (Trustee)

All trustees are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. New Management Committee Members are supported by the existing Management Committee Members.

### Organisation Structure and Decision-Making Process

The overall management and control of the Charity rests with the individual members of the Management Committee. At the first Committee meeting following the Annual General Meeting at which the newly elected members of the Committee are elected they shall choose from amongst their number the members who will act as Chair, Treasurer and Secretary.

### Risks and Internal Control

The Management Committee has overall responsibility for ensuring that the charity has appropriate systems of control, both financial and operational. These systems are designed to provide reasonable, but not absolute, assurance against material misstatement or loss.

### Strategic Development

Short-term objectives:

- Using surplus funds to tackle inflation: expanded costs (mainly our renting facilities) and to increase teacher, teaching assistant and administrator payments more in line with market rates.
- Expend recruitment of volunteers to help the running of the charity on Saturdays.

- Further expanding the number of trustees to reduce workload of individuals and to minimise over-reliance on any single person

Medium-term objectives:

- Opening a paid position to provide teacher and teaching assistant a solution if absence occur

On a longer term, we aim at:

- Finding a long-term solution for the Library, a key part of the Charity. Renting a dedicated space or building our own shed.
- Increasing the numbers of classes, many students are joining us and the Charity will potentially need bigger facilities as the charity is now using all the classroom in the facility.

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*Camille Blateau*

Chair

Camille Blateau

## II. INDEPENDENT EXAMINERS REPORT

Please refer to attached document.

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For the year 1<sup>st</sup> June 2023 to 31<sup>st</sup> May 2024



		2024			2023
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
<b>Incoming Resources</b>	Note				
Generated Funds					
<i>Voluntary Income</i>	2	113,230	0	<b>113,230</b>	<b>84,148</b>
<i>Investment Income</i>	3	292	0	<b>292</b>	<b>54</b>
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<b>Total</b>		<b>120,930</b>	<b>0</b>	<b>120,930</b>	<b>109,460</b>
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Fund Generation Costs	5	5,132	0	<b>5,132</b>	<b>4,236</b>
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<b>Net Movement</b>		<b>16,136</b>	<b>(612)</b>	<b>15,524</b>	<b>24,035</b>
Carried Forward		70,928	0	70,928	46,893
<b>Total Carried Forward</b>		<b>87,064</b>	<b>(612)</b>	<b>86,452</b>	<b>70,928</b>

## IV. BALANCE SHEET

As at 31<sup>st</sup> May 2024

		2024		2023	
		£	£	£	£
<b>Fixed Assets</b>	Note				
Tangible Assets	7		0		0
<b>Current Assets</b>					
Debtors and Accrued Income	8	358		58	
Cash at Bank and In Hand	9	86,393		71,285	
<b>Total Current Assets</b>		<b>86,752</b>		<b>71,194</b>	
<b>Current Liabilities</b>					
Creditors: Falling due within 1 year	10	300		415	
<b>Net Current Assets</b>		<b>86,452</b>		<b>70,928</b>	
<b>Total Assets Less Liabilities</b>			<b>86,452</b>		<b>70,928</b>
<b>The Funds of the Charity</b>	11				
Unrestricted Funds		83,826		67,689	
Restricted Funds		2,626		3,238	
Fixed Asset Reserve			0		0
<b>Total Funds</b>			<b>86,452</b>		<b>70,928</b>

Approved by the Trustees on 3<sup>rd</sup> March 2025 and signed on their behalf by

Treasurer: Nick Ryan 	Chair: Camille Blateau 
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<b>Total</b>	<b>7,408</b>	<b>0</b>	<b>7,408</b>	<b>25,258</b>

## 5. Fund Generation Costs

	2024			2023
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
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Miscellaneous Purchases	230		<b>230</b>	<b>9</b>
Food Stall Purchases	3,644		<b>3,644</b>	<b>3,281</b>
Class Materials	1,258		<b>1,258</b>	<b>946</b>
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Refreshments / Staff Welfare	354		<b>354</b>
<b>Total</b>	<b>99,662</b>	<b>612</b>	<b>100,274</b>

## 7. Fixed Assets

	2024	2023
	£	£
Net Book Value	0	0
Purchases	0	0
Accumulated Depreciation	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

## 8. Debtors and Accrued Income

	2024	2023
	£	£
Debtors	358	58
<b>Total</b>	<b>358</b>	<b>58</b>

## 9. Cash at Bank and in Hand

	2024	2023
	£	£
Santander Current Account	30,012	55,246
Santander Savings Account	55,967	16,039
Paypal	414	0
Cash in Hand	0	0
<b>Total</b>	<b>86,393</b>	<b>71,285</b>

## 10. Creditors: Falling due within 1 year

	2024	2023
	£	£
Prepayments	0	145
Creditors	300	270
<b>Total</b>	<b>300</b>	<b>415</b>

## 11. The Funds of the Charity

	Brought Forward	Surplus	Transfers	Closing Balance
	£	£	£	£
Unrestricted Funds	67,690	16,136		<b>83,826</b>
Restricted Funds	3,238	(612)		<b>2,626</b>
Asset Reserve				<b>0</b>
<b>Total</b>	<b>70,928</b>	<b>15,524</b>		<b>86,452</b>



# Independent examiner's report on the accounts

## Section A

## Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
Les Crocodiles

On accounts for the year  
ended

31/05/2024

Charity no  
(if any)

1158669

Set out on pages

(remember to include the page numbers of additional sheets)

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention (other than that disclosed below \*)

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

\* Please delete the words in the brackets if they do not apply.

Signed:

Date: 17/03/2025

Name:

Shabir Djakiodine

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

Chartered Accountant (AIA)

**Address:**

25 Station road

Kings Heath

Birmingham B14 7SR

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material problems.

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

[Empty rectangular box for disclosure details]

**LES CROCODILES**

England & Wales - Charity number 1158669

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# Accounts

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# Les Crocodiles

TRUSTEES' ANNUAL REPORT AND FINANCIAL  
STATEMENTS FOR THE PERIOD  
1<sup>ST</sup> JUNE 2022 TO 31<sup>ST</sup> MAY 2023

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# I. TRUSTEES REPORT

## 1. OBJECTIVES AND ACTIVITIES

### Charity Objectives

To advance the education for the public benefit by teaching the French language and French culture, heritage, and history to children in East and North London and to adults through the provision of after school, weekend and holiday classes and through organising events open to the general public as the trustees shall determine.

Les Crocodiles organisation offers to all French speakers and Francophiles, tuition in French for adults and children aged between 6 months and 14 years old. Les Crocodiles also provides access to its library, with a choice of more than 2,000 books and magazines in French.

### Public Benefit

The Trustees consider that the activities undertaken, offered at no or minimal cost, provide benefit to the public and confirm that in exercising their powers and duties, they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission and have complied with their duties under Section 17 of the Charities Act 2011.

## 2. ACHIEVEMENTS AND PERFORMANCE

On 12th of November 2022, Makila Nsika Nkaya joined the charity as a Trustee, her experience in teaching and within the Charity is strengthening the Board. The rest of the Board remains the same.

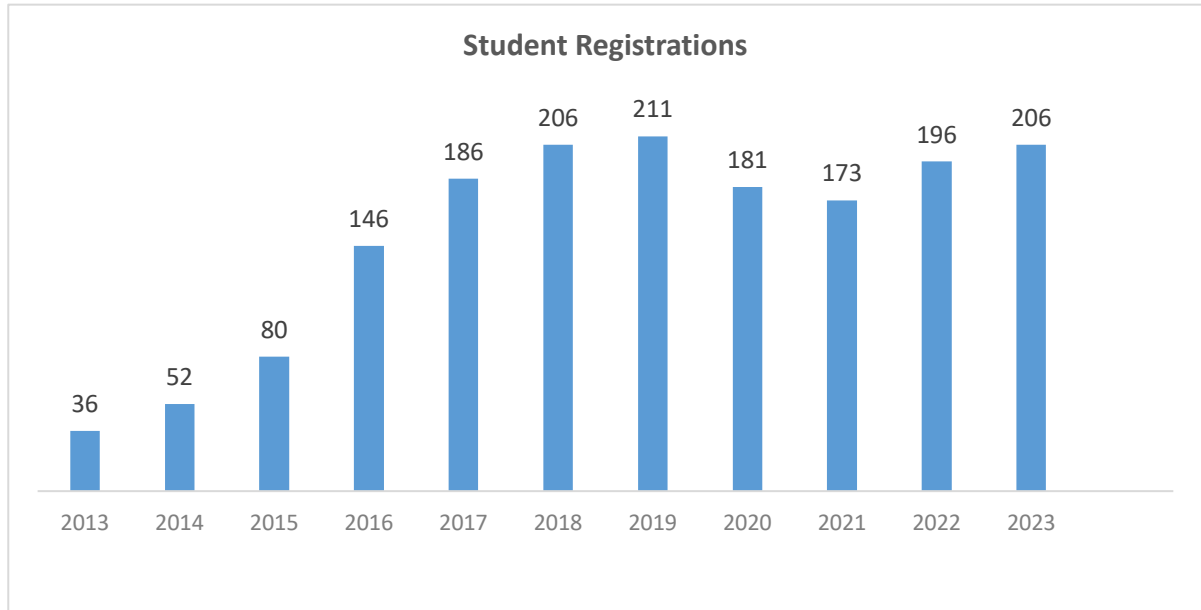
We did increase our School Administrator's wage, more in line with market rate and her task is now including the DBS Check process.

We added 2 new paid positions:

- Head Teacher with a yearly salary of £6,510, this is providing the Charity a more adequate and a long-term solution to support the needs of the ever-growing number of students.
- Gate security with a yearly cost of £1,440, this is providing the Charity a much better control inside the school and increasing our safeguarding.

Thanks to Flam grant, the Charity was able to provide to the students Theatre activities during Saturdays. This was followed by an end of the year theatre show that all students and parents could assist.

During the School year 2022-2023, the charity welcomed 206 students.



A fuller account of Les Crocodile’s activities can be found on the website [www.les-crocodiles.org](http://www.les-crocodiles.org).

### 3. FINANCIAL REVIEW

#### Financial Results

Overall, we made a surplus of £24,035 which together with transferred funds of £46,893 from the previous period has left us with total funds of £70,928. In 2021/2022, Les Crocodiles had a profit of £7,595. In 2019/2020, Les Crocodiles had a profit of £696.

Full details of the results for the year are as shown in the Accounts.

#### Reserves Policy

In respect of unrestricted reserves, the Trustees believe that they need to hold the equivalent of 6 months’ turnover for the school year 2023–2024 to cover any exceptional circumstances e.g. another pandemic, an unexpected need to relocate school premises, an unexpected increase in school premises rental etc.

Based on our budget for the school year 2023–2024 of an unrestricted income of £91,875 this would require us to be holding some £45,000. Our unrestricted reserves were £67,689 at year end. This surplus of reserves which is mainly due to better-than-expected recovery after Covid allows us to expand our planned expenditure which is discussed further below in the Strategic Development section.

## 4. STRUCTURE, GOVERNANCE AND MANAGEMENT

### Constitution

Les Crocodiles was established as an Unincorporated Association on **14<sup>th</sup> September 2009** with its governing document being its Constitution.

As of **25<sup>th</sup> September 2014**, Les Crocodiles became a CIO, registered at the Charity Commission under the Charity Number: 1158669.

### Trustees

During the period the Management Committee Members were:

- Camille Blateau (Chair)
- Nicholas Ryan (Treasurer)
- Martina Larkin (Secretary)
- Olivier Somsay (Trustee)
- Makila Nsika Nkaya (Trustee)

All trustees are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. New Management Committee Members are supported by the existing Management Committee Members.

### Organisation Structure and Decision-Making Process

The overall management and control of the Charity rests with the individual members of the Management Committee. At the first Committee meeting following the Annual General Meeting at which the newly elected members of the Committee are elected they shall choose from amongst their number the members who will act as Chair, Treasurer and Secretary.

### Risks and Internal Control

The Management Committee has overall responsibility for ensuring that the charity has appropriate systems of control, both financial and operational. These systems are designed to provide reasonable, but not absolute, assurance against material misstatement or loss.

### Strategic Development

Short-term objectives:

- Using surplus funds to tackle inflation: expanded costs -mainly our renting facilities- and to increase teacher, teaching assistant and administrator payments.
- Expend recruitment of volunteers to help the running of the charity on Saturdays.
- Further expanding the number of trustees to reduce workload of individuals and to minimise over-reliance on any single person.

Medium-term objectives:

- Opening a paid position for Librarian

On a longer term, we aim at:

- Finding a long-term solution for the Library, a key part of the Charity. Renting a dedicated space or building our own shed.
- Increasing the numbers of classes, many students are joining us and the Charity will potentially need bigger facilities.

## 5. REFERENCE AND ADMINISTRATIVE INFORMATION

### **BUSINESS ADDRESS**

Les Crocodiles  
Flat 1203, Moro Apartments  
22 New Festival Avenue  
London E14 6FT

### **BANKER**

Santander  
Sort code 09-01-28  
Account number 82965461

### **INDEPENDENT EXAMINER**

Shabir Djakiodine  
Euro Accounting Ltd  
25 Station Road, Kings Heath  
Birmingham B14 7SR

## 6. TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and 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 the incoming resources and applications of resources of the charity for that year.

In preparing these Financial Statements, the Trustees are required to:

1. Select suitable accounting policies and then apply them consistently
2. Observe the methods and principles in the Charities SORP
3. Make judgements and estimates that are reasonable and prudent

4. State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures and disclosed in the Financial Statements and
5. Prepare the Financial Statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the Financial Statements comply with the Charities Act 2011. The trustees 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.

This report was approved by the Trustees on 21<sup>st</sup> Mar 2024 and signed on their behalf.

*Camille Blateau*

Chair

Camille Blateau

## II. INDEPENDENT EXAMINERS REPORT

Please refer to document on following page.

### III. STATEMENT OF FINANCIAL ACTIVITIES

For the year 1<sup>st</sup> June 2022 to 31<sup>st</sup> May 2023



		2023			2022
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
<b>Incoming Resources</b>	Note				
Generated Funds					
<i>Voluntary Income</i>	2	84,148	0	<b>84,148</b>	<b>75,374</b>
<i>Investment Income</i>	3	54	0	<b>54</b>	<b>3</b>
Activities	4	9,178	16,080	<b>25,258</b>	<b>7,503</b>
<b>Total</b>		<b>93,380</b>	<b>16,080</b>	<b>109,460</b>	<b>82,880</b>
<b>Resources Expended</b>					
Fund Generation Costs	5	4,236	0	<b>4,236</b>	<b>1,208</b>
Activities	6	68,348	12,841	<b>81,189</b>	<b>74,077</b>
<b>Total</b>		<b>72,583</b>	<b>12,841</b>	<b>85,425</b>	<b>75,285</b>
<b>Net Movement</b>		<b>20,796</b>	<b>3,238</b>	<b>24,035</b>	<b>7,595</b>
Carried Forward		46,893	0	46,893	39,298
<b>Total Carried Forward</b>		<b>67,689</b>	<b>3,238</b>	<b>70,928</b>	<b>46,893</b>

## IV. BALANCE SHEET

As at 31<sup>st</sup> May 2023

		2023		2022	
		£	£	£	£
<b>Fixed Assets</b>	Note				
Tangible Assets	7		0		0
<b>Current Assets</b>					
Debtors and Accrued Income	8	58			
Cash at Bank and In Hand	9	71,285		47,216	
<b>Total Current Assets</b>		<b>71,194</b>		<b>47,216</b>	
<b>Current Liabilities</b>					
Creditors: Falling due within 1 year	10	415		323	
<b>Net Current Assets</b>		<b>70,928</b>		<b>46,893</b>	
<b>Total Assets Less Liabilities</b>			<b>70,928</b>		<b>46,893</b>
<b>The Funds of the Charity</b>	11				
Unrestricted Funds		67,689		46,893	
Restricted Funds		3,238		0	
Fixed Asset Reserve			0		0
<b>Total Funds</b>			<b>70,928</b>		<b>46,893</b>

Approved by the Trustees on 21<sup>st</sup> Mar 2024 and signed on their behalf by

Treasurer: Nick Ryan 	Chair: Camille Blateau 
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## V. NOTES TO THE FINANCIAL STATEMENTS

### 1. Accounting Policies

#### a. Basis of Preparation

These The financial statements have been prepared 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 (FRS 102, effective 1 January 2015).

Les Crocodiles meets the definition of a public benefit entity under FRS102.

#### b. Incoming Resources

Donations, other forms of voluntary income and investment income are recognised as incoming resources when received. However, where the terms of a grant, gift or legacy have not been met, the income is deferred until it becomes due.

#### c. Resources Expended

Expenditure is recognised on a cash basis.

#### d. Tangible Fixed Assets and Depreciation

All assets costing more than £500 are capitalised and are stated at historical cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value evenly over its expected useful life, as follows

- Computers: over three years commencing in the first quarter after payment
- Fixtures & fittings: over five years commencing in the first quarter after payment

#### e. Description of Funds

The Unrestricted funds may be used for any purpose which complies with the organisations' aims and objectives.

Restricted funds are subject to specific conditions imposed by the donor(s).

The Asset Reserve represents the book value of all assets and are an unrestricted reserve.

#### f. Going Concern

After making enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and financial statements.

## 2. Voluntary Income

	2023			2022
	Unrestricted Funds £	Restricted Funds £	Unrestricted Funds £	Total Funds £
Membership Fees	5,000		5,000	<b>3,270</b>
School Fees	69,237		69,237	<b>72,104</b>
Tuition Fees	9,911		9,911	
<b>Total</b>	<b>84,148</b>	<b>0</b>	<b>84,148</b>	<b>75,374</b>

## 3. Investment Income

	2023			2022
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Bank Interest	54		54	<b>3</b>
<b>Total</b>	<b>54</b>	<b>0</b>	<b>54</b>	<b>3</b>

## 4. Incoming Resources from Activities

	2023			2022
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Sale of Trike				<b>1,224</b>
General Sales	716		<b>716</b>	<b>695</b>
Food Stall Sales	8,010		<b>8,010</b>	<b>695</b>
Donations	452		<b>452</b>	<b>483</b>
Paraplue Flam		16,080	<b>16,080</b>	<b>5,101</b>
<b>Total</b>	<b>9,178</b>	<b>16,080</b>	<b>25,258</b>	<b>7,503</b>

## 5. Fund Generation Costs

	2023		2022	
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Miscellaneous Purchases	8.79		9	
Food Stall Purchases	3,281		3,281	1,208
Class Materials	946		946	
<b>Total</b>	<b>4,236</b>	<b>0</b>	<b>4,236</b>	<b>1,208</b>

## 6. Resources Expended on Activities

	2023		
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Teachers	32,800	2,931	35,731
Teaching Assistants	5,981		5,981
School Administrator	11,548	3,065	14,613
Miscellaneous Expenses	715	3,850	4,565
Recruitment Expenses	345		345
Rent	12,712	2,237	14,949
Travelling	118		118
Printing	16		16
Stationery	214	220	434
Books, Magazines etc.	430		430
Hosting Fees and IT Consumables	930	538	1,468
Audit and Accountancy Fees	620		620
Transaction Fees	1,275		1,275
Subscriptions	131		131
Training Costs	48		48
Insurance	267		267
Refreshments / Staff Welfare	197		197
<b>Total</b>	<b>68,348</b>	<b>12,841</b>	<b>81,189</b>

## 7. Fixed Assets

	2023	2022
	£	£
Net Book Value	0	0
Purchases		
Accumulated Depreciation	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

## 8. Debtors and Accrued Income

	2023	2022
	£	£
Debtors	58	0
<b>Total</b>	<b>58</b>	<b>0</b>

## 9. Cash at Bank and in Hand

	2023	2022
	£	£
Santander Current Account	55,246	24,859
Santander Savings Account	16,039	15,985
Paypal	0	6,371
Cash in Hand	0	0
<b>Total</b>	<b>71,285</b>	<b>47,216</b>

## 10. Creditors: Falling due within 1 year

	2023	2022
	£	£
Prepayments	145	
Creditors	270	323
<b>Total</b>	<b>415</b>	<b>323</b>

## 11. The Funds of the Charity

	Brought Forward	Surplus	Transfers	Closing Balance
	£	£	£	£
Unrestricted Funds	46,893	20,796	0	<b>67,689</b>
Restricted Funds		3,238		3,238
Asset Reserve				<b>0</b>
<b>Total</b>	<b>46,893</b>	<b>24,035</b>		<b>70,928</b>

# Les Crocodiles

TRUSTEES' ANNUAL REPORT AND FINANCIAL  
STATEMENTS FOR THE PERIOD  
1<sup>ST</sup> JUNE 2022 TO 31<sup>ST</sup> MAY 2023

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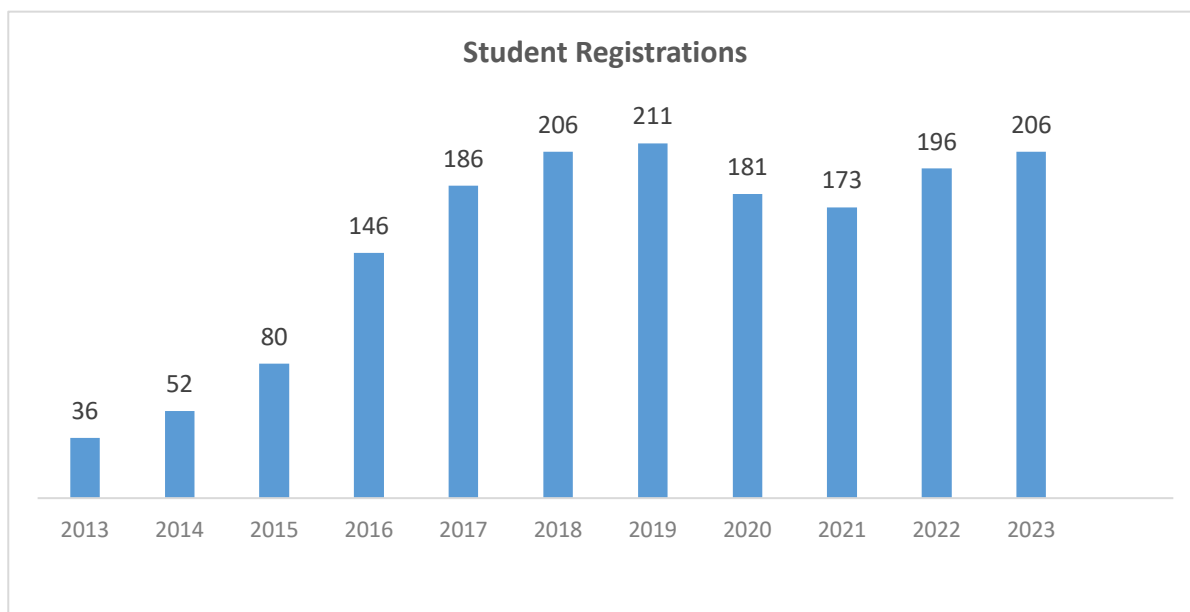
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### 3. FINANCIAL REVIEW

#### Financial Results

Overall, we made a surplus of £24,035 which together with transferred funds of £46,893 from the previous period has left us with total funds of £70,928. In 2021/2022, Les Crocodiles had a profit of £7,595. In 2019/2020, Les Crocodiles had a profit of £696.

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During the period the Management Committee Members were:

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- Nicholas Ryan (Treasurer)
- Martina Larkin (Secretary)
- Olivier Somsay (Trustee)
- Makila Nsika Nkaya (Trustee)

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Short-term objectives:

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Shabir Djakiodine  
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This report was approved by the Trustees on 21<sup>st</sup> Mar 2024 and signed on their behalf.

*Camille Blateau*

Chair

Camille Blateau

## II. INDEPENDENT EXAMINERS REPORT

Please refer to document on following page.

### III. STATEMENT OF FINANCIAL ACTIVITIES

For the year 1<sup>st</sup> June 2022 to 31<sup>st</sup> May 2023



		2023			2022
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
<b>Incoming Resources</b>	Note				
Generated Funds					
<i>Voluntary Income</i>	2	84,148	0	<b>84,148</b>	<b>75,374</b>
<i>Investment Income</i>	3	54	0	<b>54</b>	<b>3</b>
Activities	4	9,178	16,080	<b>25,258</b>	<b>7,503</b>
<b>Total</b>		<b>93,380</b>	<b>16,080</b>	<b>109,460</b>	<b>82,880</b>
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<b>Total</b>		<b>72,583</b>	<b>12,841</b>	<b>85,425</b>	<b>75,285</b>
<b>Net Movement</b>		<b>20,796</b>	<b>3,238</b>	<b>24,035</b>	<b>7,595</b>
Carried Forward		46,893	0	46,893	39,298
<b>Total Carried Forward</b>		<b>67,689</b>	<b>3,238</b>	<b>70,928</b>	<b>46,893</b>

## IV. BALANCE SHEET

As at 31<sup>st</sup> May 2023

		2023		2022	
		£	£	£	£
<b>Fixed Assets</b>	Note				
Tangible Assets	7		0		0
<b>Current Assets</b>					
Debtors and Accrued Income	8	58			
Cash at Bank and In Hand	9	71,285		47,216	
<b>Total Current Assets</b>		<b>71,194</b>		<b>47,216</b>	
<b>Current Liabilities</b>					
Creditors: Falling due within 1 year	10	415		323	
<b>Net Current Assets</b>		<b>70,928</b>		<b>46,893</b>	
<b>Total Assets Less Liabilities</b>			<b>70,928</b>		<b>46,893</b>
<b>The Funds of the Charity</b>	11				
Unrestricted Funds		67,689		46,893	
Restricted Funds		3,238		0	
Fixed Asset Reserve			0		0
<b>Total Funds</b>			<b>70,928</b>		<b>46,893</b>

Approved by the Trustees on 21<sup>st</sup> Mar 2024 and signed on their behalf by

Treasurer: Nick Ryan 	Chair: Camille Blateau 
---	--

## V. NOTES TO THE FINANCIAL STATEMENTS

### 1. Accounting Policies

#### a. Basis of Preparation

These The financial statements have been prepared 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 (FRS 102, effective 1 January 2015).

Les Crocodiles meets the definition of a public benefit entity under FRS102.

#### b. Incoming Resources

Donations, other forms of voluntary income and investment income are recognised as incoming resources when received. However, where the terms of a grant, gift or legacy have not been met, the income is deferred until it becomes due.

#### c. Resources Expended

Expenditure is recognised on a cash basis.

#### d. Tangible Fixed Assets and Depreciation

All assets costing more than £500 are capitalised and are stated at historical cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value evenly over its expected useful life, as follows

- Computers: over three years commencing in the first quarter after payment
- Fixtures & fittings: over five years commencing in the first quarter after payment

#### e. Description of Funds

The Unrestricted funds may be used for any purpose which complies with the organisations' aims and objectives.

Restricted funds are subject to specific conditions imposed by the donor(s).

The Asset Reserve represents the book value of all assets and are an unrestricted reserve.

#### f. Going Concern

After making enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and financial statements.

## 2. Voluntary Income

	2023			2022
	Unrestricted Funds £	Restricted Funds £	Unrestricted Funds £	Total Funds £
Membership Fees	5,000		5,000	<b>3,270</b>
School Fees	69,237		69,237	<b>72,104</b>
Tuition Fees	9,911		9,911	
<b>Total</b>	<b>84,148</b>	<b>0</b>	<b>84,148</b>	<b>75,374</b>

## 3. Investment Income

	2023			2022
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Bank Interest	54		54	<b>3</b>
<b>Total</b>	<b>54</b>	<b>0</b>	<b>54</b>	<b>3</b>

## 4. Incoming Resources from Activities

	2023			2022
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Sale of Trike				<b>1,224</b>
General Sales	716		<b>716</b>	<b>695</b>
Food Stall Sales	8,010		<b>8,010</b>	<b>695</b>
Donations	452		<b>452</b>	<b>483</b>
Paraplui Flam		16,080	<b>16,080</b>	<b>5,101</b>
<b>Total</b>	<b>9,178</b>	<b>16,080</b>	<b>25,258</b>	<b>7,503</b>

## 5. Fund Generation Costs

	2023		2022	
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Miscellaneous Purchases	8.79		9	
Food Stall Purchases	3,281		3,281	1,208
Class Materials	946		946	
<b>Total</b>	<b>4,236</b>	<b>0</b>	<b>4,236</b>	<b>1,208</b>

## 6. Resources Expended on Activities

	2023		
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Teachers	32,800	2,931	35,731
Teaching Assistants	5,981		5,981
School Administrator	11,548	3,065	14,613
Miscellaneous Expenses	715	3,850	4,565
Recruitment Expenses	345		345
Rent	12,712	2,237	14,949
Travelling	118		118
Printing	16		16
Stationery	214	220	434
Books, Magazines etc.	430		430
Hosting Fees and IT Consumables	930	538	1,468
Audit and Accountancy Fees	620		620
Transaction Fees	1,275		1,275
Subscriptions	131		131
Training Costs	48		48
Insurance	267		267
Refreshments / Staff Welfare	197		197
<b>Total</b>	<b>68,348</b>	<b>12,841</b>	<b>81,189</b>

## 7. Fixed Assets

	2023	2022
	£	£
Net Book Value	0	0
Purchases		
Accumulated Depreciation	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

## 8. Debtors and Accrued Income

	2023	2022
	£	£
Debtors	58	0
<b>Total</b>	<b>58</b>	<b>0</b>

## 9. Cash at Bank and in Hand

	2023	2022
	£	£
Santander Current Account	55,246	24,859
Santander Savings Account	16,039	15,985
Paypal	0	6,371
Cash in Hand	0	0
<b>Total</b>	<b>71,285</b>	<b>47,216</b>

## 10. Creditors: Falling due within 1 year

	2023	2022
	£	£
Prepayments	145	
Creditors	270	323
<b>Total</b>	<b>415</b>	<b>323</b>

## 11. The Funds of the Charity

	Brought Forward	Surplus	Transfers	Closing Balance
	£	£	£	£
Unrestricted Funds	46,893	20,796	0	<b>67,689</b>
Restricted Funds		3,238		3,238
Asset Reserve				<b>0</b>
<b>Total</b>	<b>46,893</b>	<b>24,035</b>		<b>70,928</b>



# Independent examiner's report on the accounts

## Section A

## Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
Les Crocodiles

On accounts for the year  
ended

31/05/2023

Charity no  
(if any)

1158669

Set out on pages

(remember to include the page numbers of additional sheets)

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention (other than that disclosed below \*)

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

\* Please delete the words in the brackets if they do not apply.

Signed:

Date: 25/03/2024

Name:

Shabir Djakiodine

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

Chartered Accountant (ICPA)

**Address:**

25 Station road

Kings Heath

Birmingham B14 7SR

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material problems.

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

A large, empty rectangular box with a thin black border, occupying the right two-thirds of the page. It is intended for the user to provide details of items for disclosure as requested in the text to the left.

**LES CROCODILES**

England & Wales - Charity number 1158669

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# Accounts

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# Les Crocodiles

TRUSTEES' ANNUAL REPORT AND FINANCIAL  
STATEMENTS FOR THE PERIOD  
1<sup>ST</sup> JUNE 2021 TO 31<sup>ST</sup> MAY 2022

I. TRUSTEES REPORT .....	3
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V. NOTES TO THE FINANCIAL STATEMENTS .....	12

# I. TRUSTEES REPORT

## 1. OBJECTIVES AND ACTIVITIES

### Charity Objectives

To advance the education for the public benefit by teaching the French language and French culture, heritage, and history to children in East and North London and to adults through the provision of after school, weekend and holiday classes and through organising events open to the general public as the trustees shall determine.

Les Crocodiles organisation offers to all French speakers and Francophiles, tuition in French for adults and children aged between 6 months and 14 years old. Les Crocodiles also provides access to its library, with a choice of more than 2,000 books and magazines in French.

### Public Benefit

The Trustees consider that the activities undertaken, offered at no or minimal cost, provide benefit to the public and confirm that in exercising their powers and duties, they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission and have complied with their duties under Section 17 of the Charities Act 2011.

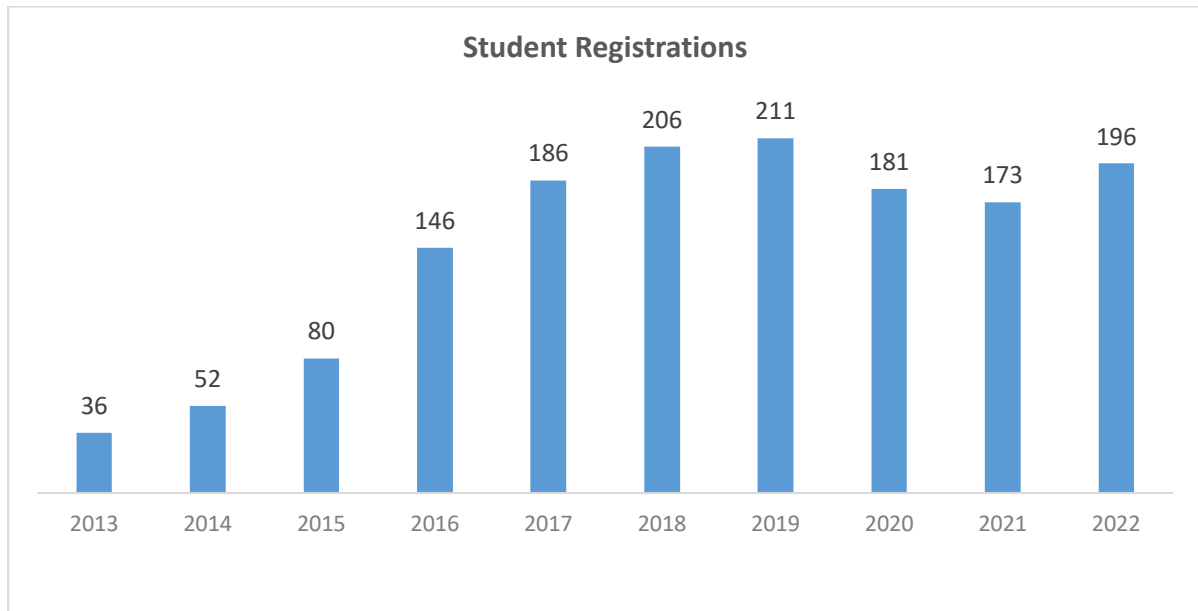
## 2. ACHIEVEMENTS AND PERFORMANCE

During a period of approximately 6 months starting in September 2021 there was a change in the board of trustees. This was due to a mix of the existing board members either no longer having children at the school or moving outside of the UK. The transition went smoothly and this annual report is the first produced under the leadership of the new board.

Thanks to previous grants from FLAM no loss was experienced during the period of Covid. The charity now has seen a slow but sure recovery from the adverse effects of Covid which is reflected in a 13% increase in the number of students from the previous year, now almost in line with pre-Covid numbers.

The school re-opened fully for in-person classes and was able to also open the café during the year to welcome parents and carers during class times.

During the School year 2021-2022, the charity welcomed 196 students.



A fuller account of Les Crocodile’s activities can be found on the website [www.les-crocodiles.org](http://www.les-crocodiles.org).

### 3. FINANCIAL REVIEW

#### Financial Results

Overall, we made a surplus of £7,595 which together with transferred funds of £39,298 from the previous period has left us with total Funds of £46,893. In 2020/2021, Les Crocodiles had a profit of £696. In 2019/2020, Les Crocodiles had a deficit of £11,767.

Full details of the results for the year are as shown in the Accounts.

#### Reserves Policy

In respect of unrestricted reserves, the Trustees believe that they need to hold the equivalent of 6 months’ turnover for the school year 2022 – 2023 to cover any exceptional circumstances e.g. another pandemic, an unexpected need to relocate school premises, an unexpected increase in school premises rental etc.

Based on our estimate of a full year’s income of £80,000 this would require us to be holding some £40,000. Our unrestricted reserves were £46,893 at year end. This surplus of reserves which is mainly due to better-than-expected recovery after Covid allows us to expand our planned expenditure which is discussed further below in the Strategic Development section.

## 4. STRUCTURE, GOVERNANCE AND MANAGEMENT

### Constitution

Les Crocodiles was established as an Unincorporated Association on **14<sup>th</sup> September 2009** with its governing document being its Constitution.

As of **25<sup>th</sup> September 2014**, Les Crocodiles became a CIO, registered at the Charity Commission under the Charity Number: 1158669.

### Trustees

During the period the Management Committee Members were:

- Camille Blateau (Chair)
- Nicholas Ryan (Treasurer)
- Martina Larkin (Secretary)
- Olivier Somsay (Trustee)

All trustees are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. New Management Committee Members are supported by the existing Management Committee Members.

### Organisation Structure and Decision-Making Process

The overall management and control of the Charity rests with the individual members of the Management Committee. At the first Committee meeting following the Annual General Meeting at which the newly elected members of the Committee are elected they shall choose from amongst their number the members who will act as Chair, Treasurer and Secretary.

### Risks and Internal Control

The Management Committee has overall responsibility for ensuring that the charity has appropriate systems of control, both financial and operational. These systems are designed to provide reasonable, but not absolute, assurance against material misstatement or loss.

### Strategic Development

Short-term objectives:

- Using surplus funds to tackle inflation: expanded costs and to increase teacher, teaching assistant and administrator payments.
- Expend recruitment of volunteers to help the running of the charity on Saturdays.

Medium-term objectives:

- Opening a paid position for Head Teacher.

On a longer term, we aim at:

- Expending surplus reserves on library storage and a paid position for a Librarian.
- Further expanding the number of trustees to reduce workload of individuals and to minimise over-reliance on any single person.

## 5. REFERENCE AND ADMINISTRATIVE INFORMATION

### **BUSINESS ADDRESS**

Les Crocodiles  
Flat 1203, Moro Apartments  
22 New Festival Avenue  
London E14 6FT

### **BANKER**

Santander  
Sort code 09-01-28  
Account number 82965461

### **INDEPENDENT EXAMINER**

Shabir Djakiodine  
Euro Accounting ltd  
25 Station Road, Kings Heath  
Birmingham B14 7SR

## 6. TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and 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 the incoming resources and applications of resources of the charity for that year.

In preparing these Financial Statements, the Trustees are required to:

1. Select suitable accounting policies and then apply them consistently
2. Observe the methods and principles in the Charities SORP
3. Make judgements and estimates that are reasonable and prudent

4. State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures and disclosed in the Financial Statements and
5. Prepare the Financial Statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the Financial Statements comply with the Charities Act 2011. The trustees 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.

This report was approved by the Trustees on 16<sup>th</sup> Mar 2023 and signed on their behalf.

*Camille Blateau*

Chair

Camille Blateau

## II. INDEPENDENT EXAMINERS REPORT

Please refer to document on following page.



# Independent examiner's report on the accounts

## Section A

## Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
Les Crocodiles

On accounts for the year  
ended

31/05/2022

Charity no  
(if any)

1158669

Set out on pages

(remember to include the page numbers of additional sheets)

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**Basis of independent examiner's statement**

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2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

\* Please delete the words in the brackets if they do not apply.

Signed:

Date: 29/03/2023

Name:

Shabir Djakiodine

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

Chartered Accountant (ICPA)

**Address:**

25 Station road

Kings Heath

Birmingham B14 7SR

**Section B**

**Disclosure**

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### III. STATEMENT OF FINANCIAL ACTIVITIES

For the year 1<sup>st</sup> June 2021 to 31<sup>st</sup> May 2022



		2022			2021
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
<b>Incoming Resources</b>	Note				
Generated Funds					
<i>Voluntary Income</i>	2	75,374	0	<b>75,374</b>	<b>50,145</b>
<i>Investment Income</i>	3	3	0	<b>3</b>	<b>15</b>
Activities	4	2,402	5,101	<b>7,503</b>	<b>0</b>
<b>Total</b>		<b>77,779</b>	<b>5,101</b>	<b>82,880</b>	<b>50,160</b>
<b>Resources Expended</b>					
Fund Generation Costs	5	1,208	0	<b>1,208</b>	<b>0</b>
Activities	6	68,976	5,101	<b>74,077</b>	<b>49,464</b>
<b>Total</b>		<b>70,184</b>	<b>5,101</b>	<b>75,285</b>	<b>49,464</b>
<b>Net Movement</b>		<b>7,595</b>	<b>0</b>	<b>7,595</b>	<b>696</b>
Carried Forward		39,298	0	39,298	27,808
<b>Total Carried Forward</b>		<b>46,893</b>	<b>0</b>	<b>46,893</b>	<b>39,298</b>

## IV. BALANCE SHEET

As at 31<sup>st</sup> May 2022

		2022		2021	
		£	£	£	£
<b>Fixed Assets</b>	Note				
Tangible Assets	7		0		379
<b>Current Assets</b>					
Debtors and Accrued Income	8	0			
Cash at Bank and In Hand	9	47,216		46,379	
<b>Total Current Assets</b>		<b>47,216</b>		<b>46,379</b>	
<b>Current Liabilities</b>					
Creditors: Falling due within 1 year	10	323		7,460	
<b>Net Current Assets</b>		<b>46,893</b>		<b>38,920</b>	
<b>Total Assets Less Liabilities</b>			<b>46,893</b>		<b>39,298</b>
<b>The Funds of the Charity</b>	11				
Unrestricted Funds		46,893		38,919	
Restricted Funds		0			
Fixed Asset Reserve			0		379
<b>Total Funds</b>			<b>46,893</b>		<b>39,298</b>

Approved by the Trustees on 27<sup>th</sup> Mar 2023 and signed on their behalf by

Treasurer: Nick Ryan 	Chair: Camille Blateau 
---	--

## V. NOTES TO THE FINANCIAL STATEMENTS

### 1. Accounting Policies

#### a. Basis of Preparation

These The financial statements have been prepared 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 (FRS 102, effective 1 January 2015).

Les Crocodiles meets the definition of a public benefit entity under FRS102.

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Donations, other forms of voluntary income and investment income are recognised as incoming resources when received. However, where the terms of a grant, gift or legacy have not been met, the income is deferred until it becomes due.

#### c. Resources Expended

Expenditure is recognised on a cash basis.

#### d. Tangible Fixed Assets and Depreciation

All assets costing more than £500 are capitalised and are stated at historical cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value evenly over its expected useful life, as follows

- Computers: over three years commencing in the first quarter after payment
- Fixtures & fittings: over five years commencing in the first quarter after payment

#### e. Description of Funds

The Unrestricted funds may be used for any purpose which complies with the organisations' aims and objectives.

Restricted funds are subject to specific conditions imposed by the donor(s).

The Asset Reserve represents the book value of all assets and are an unrestricted reserve.

#### f. Going Concern

After making enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and financial statements.

## 2. Voluntary Income

	2022			2021
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Membership Fees	3,270		3,270	2,385
School Fees	72,104		72,104	47,760
Tuition Fees				
<b>Total</b>	<b>75,374</b>	<b>0</b>	<b>75,374</b>	<b>50,145</b>

## 3. Investment Income

	2022			2021
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Bank Interest	3		3	15
<b>Total</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>15</b>

## 4. Incoming Resources from Activities

	2022			2021
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Sale of Trike	1,224		1,224	
Food Stall Sales	695		695	
Donations	483		483	
Parapluie Flam		5,101	5,101	
<b>Total</b>	<b>2,402</b>	<b>5,101</b>	<b>7,503</b>	<b>0</b>

NOTE: As part of a transition to a new charity treasurer, several old overpayments and unpaid credit notes were discovered dating from 14/04/2016 to 26/03/2022. These totalled £482.50 and as the clients are no longer contactable this accrued income was treated as donation income.

## 5. Fund Generation Costs

	2022			2021
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Food Stall Purchases	1,208		1,208	
<b>Total</b>	<b>1,208</b>	<b>0</b>	<b>1,208</b>	<b>0</b>

## 6. Resources Expended on Activities

	2022		
	Unrestricted Funds £	Restricted Funds £	Total Funds £
Sub-Contractors	5,480		5,480
Teachers	41,742		41,742
Advertising	54		54
Miscellaneous Expenses	123		123
Recruitment Expenses	355		355
Rent	15,239	3,042	18,281
Travelling	122		122
Stationery	2,253		2,253
Books, Magazines etc.	0	1,272	1,272
Hosting Fees and IT Consumables	356		356
Audit and Accountancy Fees	311		311
Bank Charges	1,036		1,036
Furniture/Fitting Depreciation	379		379
Bad Debt Write Off	4		4
Subscriptions	919	787	1,706
Training Costs	142		142
Insurance	267		267
Refreshments / Staff Welfare	195		195
<b>Total</b>	<b>68,976</b>	<b>5,101</b>	<b>74,077</b>

## 7. Fixed Assets

	2022	2021
	£	£
Net Book Value	0	881
Purchases		
Accumulated Depreciation	0	-502
<b>Total</b>	<b>0</b>	<b>379</b>

## 8. Debtors and Accrued Income

	2022	2021
	£	£
Debtors	0	
<b>Total</b>	<b>0</b>	<b>0</b>

NOTE: As part of a transition to a new charity treasurer, a discrepancy of £3.50 in accrued debtors was discovered originating from several years ago. This was accounted for as bad debt.

## 9. Cash at Bank and in Hand

	2022	2021
	£	£
Santander Current Account	24,859	30,166
Santander Savings Account	15,985	15,287
Paypal	6,371	682
Cash in Hand	0	216
<b>Total</b>	<b>47,216</b>	<b>46,351</b>

## 10. Creditors: Falling due within 1 year

	2022	2021
	£	£
Creditors	323	4,418
<b>Total</b>	<b>323</b>	<b>4,418</b>

## 11. The Funds of the Charity

	Brought Forward	Surplus	Transfers	Closing Balance
	£	£	£	£
Unrestricted Funds	39,298	7,595	0	<b>46,893</b>
Restricted Funds				0
Asset Reserve				<b>0</b>
<b>Total</b>	<b>39,298</b>	<b>7,595</b>		<b>46,893</b>

**LES CROCODILES**

England & Wales - Charity number 1158669

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# Accounts

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Charity Number: 1158669

## Les crocodiles

# TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD 1<sup>ST</sup> JUNE 2020 TO 31<sup>ST</sup> MAY 2021



Charity Number: 1158669

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Charity Number: 1158669

The Trustees present their report and financial statements for the period 1<sup>st</sup> June 2020 to 31<sup>st</sup> May 2021.

## I. TRUSTEES REPORT

### 1. OBJECTIVES AND ACTIVITIES

The objectives of the charity are:

To advance the education for the public benefit by teaching the French language and French culture, heritage, and history to children in East and North London and to adults through the provision of after school, weekend and holiday classes and through organising events open to the general public as the trustees shall determine.

#### Public Benefit

The Trustees consider that the activities undertaken, offered at no or minimal cost, provide benefit to the public and confirm that in exercising their powers and duties, they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission and have complied with their duties under Section 17 of the Charities Act 2011.

How has the charity tried to further these aims?

Les Crocodiles organisation offers to all French speakers and Francophiles, tuition in French for adults and children aged between 6 months and 14 years old. Les Crocodiles also provides access to its library, with a choice of more than 2,000 books and magazines in French.

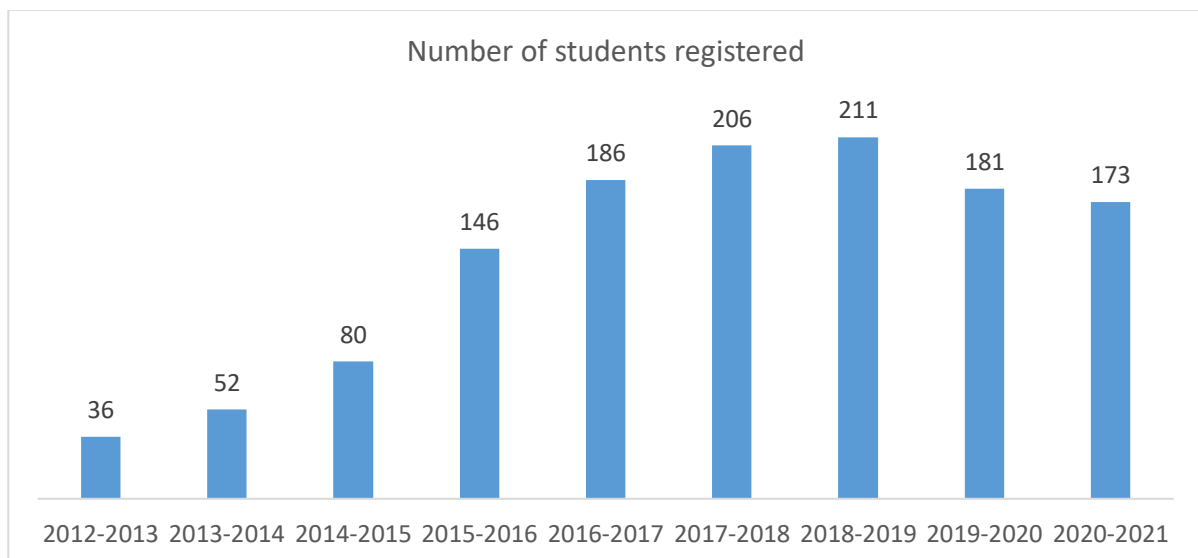
## 2. ACHIEVEMENTS AND PERFORMANCE

In March 2020, with the outbreak of Covid 19, the charity was forced to switch to online teaching. Les Crocodiles managed to put in place the technical solutions and resources and to train all its staff promptly, so few classes were cancelled.

During the school year 2020 / 2021, most lessons of the first term were taught online. While the format was suitable for most children, the charity had difficulties retaining the younger ones (between 6 months and 2 years old). The charity started face to face tuition end of March 2021. The charity did its best to operate within the Covid 19 safety framework and was able to maintain most classes. Though, the tuckshop, a major fundraising source, was not able to operate due to drastic safety measure and parents not being allowed within the premisses.

Despite this difficult context, the charity successfully setup a new class to prepare students to DELF (a French examination organised by the French state) and presented 15 candidates to the exam at various levels (From Delf prim A1.1 to Delf Junior B2). All students passed the exam with great success.

During the School year 2020-2021, the charity welcomed 173 students.



A fuller account of Les Crocodile's activities can be found on the website [www.les-crocodiles.org](http://www.les-crocodiles.org).

## 3. FINANCIAL REVIEW



Charity Number: 1158669

### Financial results for the year

Overall, we made a surplus of £11,491 which together with transferred funds of £27,808 from the previous period has left us with total Funds of £39,298. In 2019/2020, Les Crocodiles had a deficit of £11,767.

Full details of the results for the year are as shown in the Accounts.

### Reserves policy

In respect of unrestricted reserves, the Trustees believe that they need to hold the equivalent of 6 months' turnover for the school year 2020 – 2021 as an exceptional measure to cover any impact of the Covid Pandemic.

Based on our estimate of a full year's income of £70,000 this would require us to be holding some £35,000. Our unrestricted reserves were £38,920 at year end.

## 4. STRUCTURE, GOVERNANCE AND MANAGEMENT

### Constitution

Les Crocodiles was established as an Unincorporated Association on **14<sup>th</sup> September 2009** with its governing document being its Constitution.

As of **25<sup>th</sup> September 2014**, Les Crocodiles became a CIO, registered at the Charity Commission under the Charity Number: 1158669.

### Trustees

During the period the Management Committee Members were:

- Mrs Sonia MARGUIN-ESSAMBA (Chair)
- Mrs Angeline GNANGUI (Treasurer)
- Mrs Agnes BALOGH (Secretary)

### Induction and training of trustees

All trustees are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. New Management Committee Members are supported by the existing Management Committee Members.

### Organisation structure and decision-making process



Charity Number: 1158669

The overall management and control of the Charity rests with the individual members of the Management Committee. At the first Committee meeting following the Annual General Meeting at which the newly elected members of the Committee are elected they shall choose from amongst their number the members who will act as Chair, Treasurer and Secretary.

#### Risks and internal control

The Management Committee has overall responsibility for ensuring that the charity has appropriate systems of control, both financial and operational. These systems are designed to provide reasonable, but not absolute, assurance against material misstatement or loss.

#### Strategic development

Short-term objectives:

- Continue to adapt to new Covid safety measures
- Recruit and train volunteers to help the running of the charity on Saturdays
- Find new students local to the new premises to come back to previous numbers

On a longer term, we aim at:

- Reinforcing the Management Committee

## 5. REFERENCE AND ADMINISTRATIVE INFORMATION

### **BUSINESS ADDRESSES**

Les Crocodiles  
Saint Monica Roman Catholic School  
43 Hoxton Street London  
N1 6QN

### **BANKER**

Santander  
Sort code 09-01-28  
Account number 82965461

### **INDEPENDENT EXAMINER**

Shabir Djakiodine  
Euro Accounting Ltd  
25 Station Road, Kings Heath  
Birmingham B14 7SR

### **Registered contact address**

Makila Nsika  
83a Downs Park Road  
London E5 8NP  
makila.nsika@les-crocodiles.org



Charity Number: 1158669

## Trustees' Responsibilities

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

The law applicable to charities in England and 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 the incoming resources and applications of resources of the charity for that year.

In preparing these Financial Statements, the Trustees are required to:

1. Select suitable accounting policies and then apply them consistently
2. Observe the methods and principles in the Charities SORP
3. Make judgements and estimates that are reasonable and prudent
4. State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures and disclosed in the Financial Statements and
5. Prepare the Financial Statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the Financial Statements comply with the Charities Act 2011. The trustees 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.

This report was approved by the Trustees on 23<sup>rd</sup> April 2022 and signed on their behalf.

*Camille Blateau*

*Chair*

Camille Blateau



Charity Number: 1158669

## **II. INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF LES CROCODILES**

PLEASE REFER TO PDF DOCUMENT

### III. STATEMENT OF FINANCIAL ACTIVITIES

For the year 1<sup>st</sup> June 2020 to 31<sup>st</sup> May 2021



	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
<b>Incoming resources</b>					
Incoming resources from generated funds					
<i>Voluntary income</i>	2	50,145		50,145	75,227
<i>Investment income</i>	3	15		15	92
Incoming resources from activities	4		10,795	10,795	
<b>Total incoming resources</b>		<b>50,159</b>	<b>10,795</b>	<b>60,954</b>	<b>75,319</b>
<b>Resources expended</b>					
Costs of generating funds					
Activities	5	38,669	10,795	49,464	87,086
<b>Total resources expended</b>		<b>38,669</b>	<b>10,795</b>	<b>49,464</b>	<b>87,086</b>
<b>Net incoming/(outgoing) resources</b>		11,491		11,491	-11,767
Carried Forward		27,808		27,808	39,575
<b>Total Funds carried forward</b>		<b>39,298</b>		<b>39,298</b>	<b>27,808</b>

## IV. BALANCE SHEET

As at 31<sup>st</sup> May 2021

	Note	£ 2021	£ 2021	£ 2020	£ 2020
<b>Fixed assets</b>					
Tangible assets	6		379		881
<b>Current assets</b>					
Debtors and accrued income	8			61	
Cash at bank and in hand	9	46,379		28,161	
<b>Total current assets</b>		<b>46,379</b>		<b>28,222</b>	
<b>Liabilities</b>					
Creditors: Falling due within one year	10	7,460		1,295	
<b>Net current assets</b>			<b>38,920</b>		<b>26,927</b>
<b>Total assets less current liabilities</b>			<b>39,298</b>		<b>27,808</b>
<b>The funds of the association</b>					
Unrestricted Funds	11	38,919		26,927	
Restricted Funds	11				
Fixed Asset Reserve	11	379		881	
<b>Total funds</b>			<b>39,298</b>		<b>27,808</b>

Approved by the Trustees on 23<sup>rd</sup> April 2022 and signed on their behalf by

Secretary: Sonia Marguin 	Chair: Camille Blateau 
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Charity Number: 1158669

## V. NOTES TO THE FINANCIAL STATEMENTS

### 1. Accounting policies

#### (a) Basis of preparation

These The financial statements have been prepared 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 (FRS 102, effective 1 January 2015).

Les Crocodiles meets the definition of a public benefit entity under FRS102.

#### (b) Incoming resources

Donations, other forms of voluntary income and investment income are recognised as incoming resources when received. However, where the terms of a grant, gift or legacy have not been met, the income is deferred until it becomes due.

#### (c) Resources expended

Expenditure is recognised on a cash basis.

#### (d) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and are stated at historical cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value evenly over its expected useful life, as follows

- Computers: over three years commencing in the first quarter after payment
- Fixtures & fittings: over five years commencing in the first quarter after payment

#### (e) Description of funds

The Unrestricted funds may be used for any purpose which complies with the organisations' aims and objectives.

Restricted funds are subject to specific conditions imposed by the donor(s).

The Asset Reserve represents the book value of all assets and are an unrestricted reserve.

#### (f) Going Concern

After making enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and financial statements.

**2 Voluntary Income**

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
Membership	2,385		<b>2,385</b>	<b>1,875</b>
School fees	47,760		<b>47,760</b>	<b>68,872</b>
Fundraising/Mic.				<b>4,480</b>
	<b>50,145</b>		<b>50,145</b>	<b>75,227</b>

**3 Investment Income**

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
Bank interest receivable	15		<b>15</b>	<b>92</b>
	<b>15</b>		<b>15</b>	<b>92</b>

**4 Incoming Resources from Activities**

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
Parapluie Flam		10,795	<b>10,795</b>	
		<b>10,795</b>	<b>10,795</b>	

Charity Number: 1158669

**Resources Expended on**  
**5 Activities**

	General Fund £	Restricted Funds £	Total Funds 2021 £
Premises rent for classes	3,379	1,008	<b>4,387</b>
Teachers costs	29,758	3,000	<b>32,758</b>
Stationery, books and magazines	1,847	2,787	<b>4,634</b>
Administrative costs	2,580	4,000	<b>6,580</b>
Advertising and PR	18		<b>18</b>
Insurance	267		<b>267</b>
Phone and IT	335		<b>335</b>
Depreciation	502		<b>502</b>
Bank charges	197		<b>197</b>
Legal fees	-360		<b>-360</b>
Independent Examiners fee	25		<b>25</b>
Food Stall purchase	50		<b>50</b>
Sundries	71		<b>71</b>
	<b>38,669</b>	10,795	<b>49,464</b>

**6 Fixed Assets**

	2021 £	2020 £
Fixtures fittings & equipment	881	1,506
Purchases		
Depreciation	502	625
	<b>379</b>	<b>881</b>

A cargo trike (mobile library) was purchased on 1<sup>st</sup> March 2017. Depreciation was charged in the year in line with accounting policy 1(d).

**7 Related Party Transactions**

none

**8 Debtors and Accrued Income**

	2021	2020
	£	£
Debtors		61
		<b>61</b>

**9 Cash at Bank and in Hand**

	2021	2020
	£	£
Bank current account	30,166	9,913
Bank savings	15,287	15,273
Paypal account	682	2,759
GoCardless holding account	27	
Cash in hand	216	216
	<b>46,379</b>	<b>28,161</b>

**10 Creditors: Amounts falling due within one year**

	2021	2020
	£	£
Trade creditors	4,418	1,020
Accrued expenses		275
Grants in advance	3,042	
	<b>7,460</b>	<b>1,295</b>

**11 The Funds of the Charity**

	Balances brought forward	Surplus	Transfers	Closing Balance
Unrestricted Funds	26,927	11,491	502	<b>38,919</b>
Restricted Funds				
Asset Reserve	881		-502	<b>379</b>
	<b>27,808</b>	<b>11,491</b>		<b>39,298</b>



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### III. STATEMENT OF FINANCIAL ACTIVITIES

For the year 1<sup>st</sup> June 2020 to 31<sup>st</sup> May 2021



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Creditors: Falling due within one year	10	7,460		1,295	
<b>Net current assets</b>			<b>38,920</b>		<b>26,927</b>
<b>Total assets less current liabilities</b>			<b>39,298</b>		<b>27,808</b>
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<b>Total funds</b>			<b>39,298</b>		<b>27,808</b>

Approved by the Trustees on 23<sup>rd</sup> April 2022 and signed on their behalf by

Secretary: Sonia Marguin 	Chair: Camille Blateau 
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		<b>10,795</b>	<b>10,795</b>	



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none



Charity Number: 1158669

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Debtors		61
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Grants in advance	3,042	
	<u>7,460</u>	<u>1,295</u>

**11 The Funds of the Charity**

	Balances brought forward	Surplus	Transfers	Closing Balance
Unrestricted Funds	26,927	11,491	502	<b>38,919</b>
Restricted Funds				
Asset Reserve	881		-502	<b>379</b>
	<u>27,808</u>	<u>11,491</u>		<u>39,298</u>



# Independent examiner's report on the accounts

## Section A

## Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
Les Crocodiles

On accounts for the year  
ended

31/05/2021

Charity no  
(if any)

1158669

Set out on pages

(remember to include the page numbers of additional sheets)

Respective  
responsibilities of  
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent  
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent  
examiner's statement

In connection with my examination, no matter has come to my attention (other than that disclosed below \*)

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

\* Please delete the words in the brackets if they do not apply.

Signed:

Date: 25/04/2022

Name:

Shabir Djakiodine

Relevant professional

Chartered Accountant (ICPA)

qualification(s) or body (if any):

--

Address: 25 Station road

Kings Heath

Birmingham B14 7SR

**Section B Disclosure**

Only complete if the examiner needs to highlight material problems.

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