



Charity Number: 1158669

Les crocodiles

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD 1ST JUNE 2020 TO 31ST MAY 2021

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Charity Number: 1158669

The Trustees present their report and financial statements for the period 1st June 2020 to 31st 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.

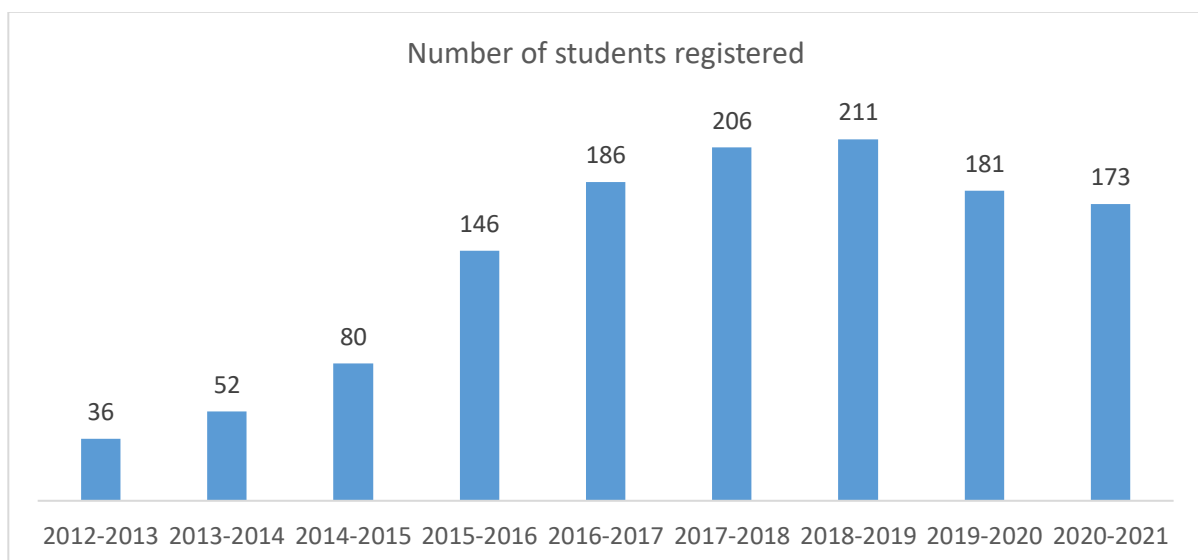
2. ACHIEVEMENTS AND PERFORMANCE

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.

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 **14th September 2009** with its governing document being its Constitution.

As of **25th 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



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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 23rd April 2022 and signed on their behalf.

Camille Bateau

Chair

Camille Bateau



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 1st June 2020 to 31st May 2021



	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Incoming resources					
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	
Total incoming resources		50,159	10,795	60,954	75,319
Resources expended					
Costs of generating funds					
Activities	5	38,669	10,795	49,464	87,086
Total resources expended		38,669	10,795	49,464	87,086
Net incoming/(outgoing) resources		11,491		11,491	-11,767
Carried Forward		27,808		27,808	39,575
Total Funds carried forward		39,298		39,298	27,808

IV. BALANCE SHEET

As at 31st May 2021

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

Approved by the Trustees on 23rd April 2022 and signed on their behalf by

Secretary: Sonia Marguin 	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

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

3 Investment Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Bank interest receivable	15		15	92
	15		15	92

4 Incoming Resources from Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Parapluie Flam		10,795	10,795	
		10,795	10,795	

Charity Number: 1158669

5 Resources Expended on Activities

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

6 Fixed Assets

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

A cargo trike (mobile library) was purchased on 1st 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
		61

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
	46,379	28,161

10 Creditors: Amounts falling due within one year

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

11 The Funds of the Charity

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



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	27,808	11,491		39,298



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
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Only complete if the examiner needs to highlight material problems.

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