

Les Crocodiles

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD 1ST JUNE 2022 TO 31ST 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.

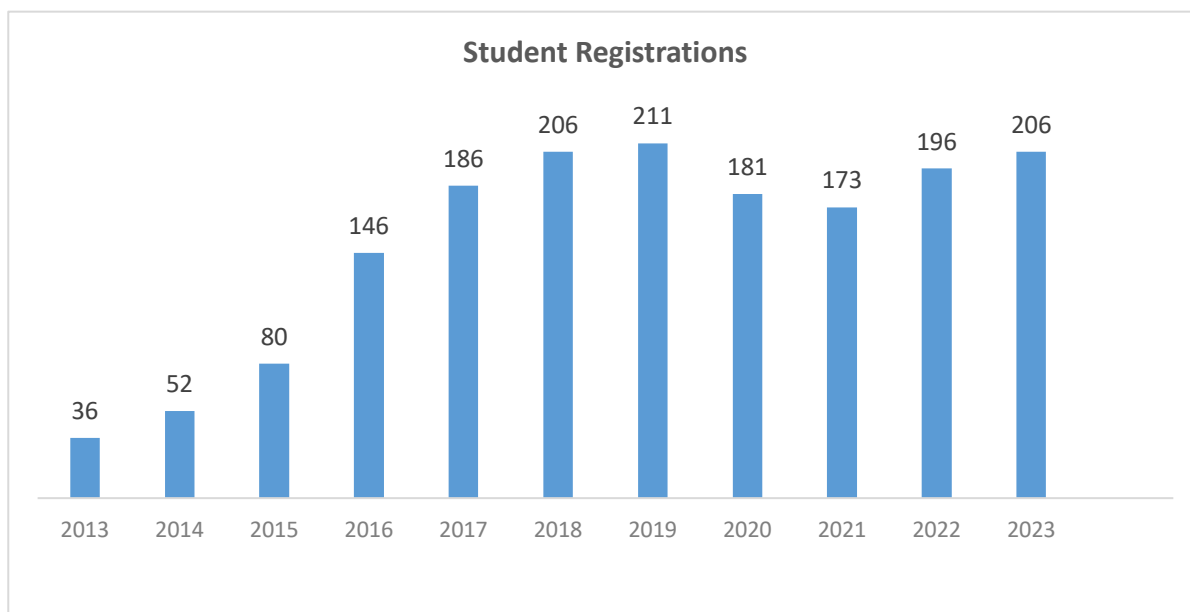
We did increase our School Administrator's wage, more in line with market rate and her task is now including the DBS Check process.

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.

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 **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:

- 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 21st Mar 2024 and signed on their behalf.

Camille Bateau

Chair

Camille Bateau

II. INDEPENDENT EXAMINERS REPORT

Please refer to document on following page.

III. STATEMENT OF FINANCIAL ACTIVITIES

For the year 1st June 2022 to 31st May 2023



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

IV. BALANCE SHEET

As at 31st May 2023

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

Approved by the Trustees on 21st 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	3,270
School Fees	69,237		69,237	72,104
Tuition Fees	9,911		9,911	
Total	84,148	0	84,148	75,374

3. Investment Income

	2023			2022
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Bank Interest	54		54	3
Total	54	0	54	3

4. Incoming Resources from Activities

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

5. Fund Generation Costs

	2023		2022
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Miscellaneous Purchases	8.79		9
Food Stall Purchases	3,281		3,281
Class Materials	946		946
Total	4,236	0	4,236

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
Total	68,348	12,841	81,189

7. Fixed Assets

	2023	2022
	£	£
Net Book Value	0	0
Purchases		
Accumulated Depreciation	0	0
Total	0	0

8. Debtors and Accrued Income

	2023	2022
	£	£
Debtors	58	0
Total	58	0

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
Total	71,285	47,216

10. Creditors: Falling due within 1 year

	2023	2022
	£	£
Prepayments	145	
Creditors	270	323
Total	415	323

11. The Funds of the Charity

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

Les Crocodiles

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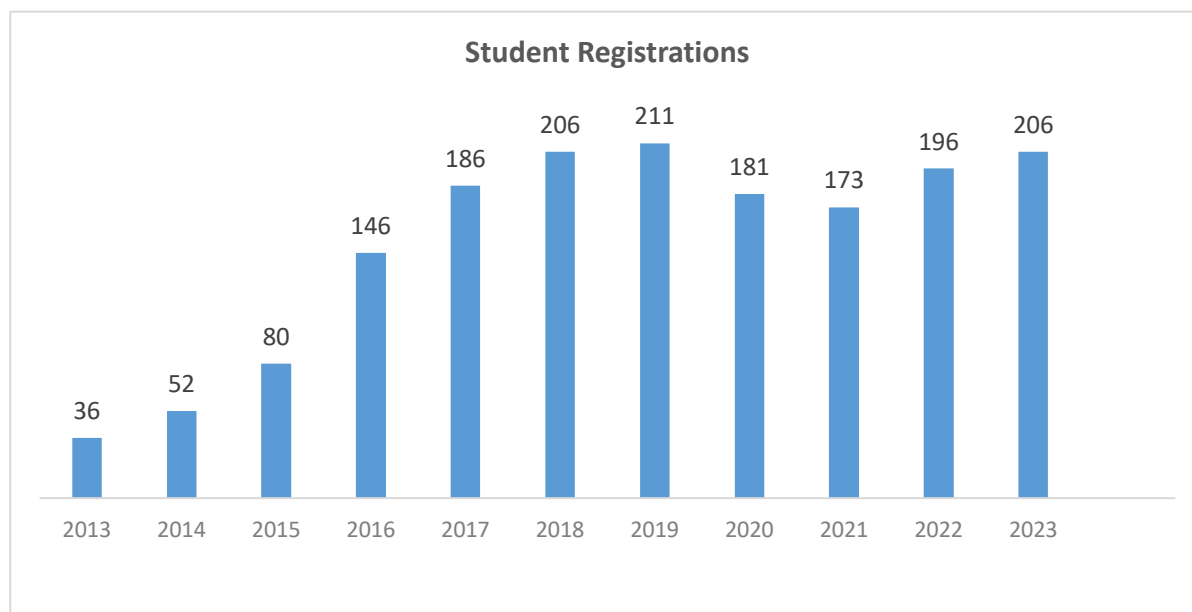
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This report was approved by the Trustees on 21st Mar 2024 and signed on their behalf.

Camille Bateau

Chair

Camille Bateau

II. INDEPENDENT EXAMINERS REPORT

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III. STATEMENT OF FINANCIAL ACTIVITIES

For the year 1st June 2022 to 31st May 2023



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

IV. BALANCE SHEET

As at 31st May 2023

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

Approved by the Trustees on 21st Mar 2024 and signed on their behalf by

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

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3. Investment Income

	2023			2022
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
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Bank Interest	54		54	3
Total	54	0	54	3

4. Incoming Resources from Activities

	2023			2022
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General Sales	716		716	695
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Donations	452		452	483
Parapluie Flam		16,080	16,080	5,101
Total	9,178	16,080	25,258	7,503

5. Fund Generation Costs

	2023		2022
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Miscellaneous Purchases	8.79		9
Food Stall Purchases	3,281		3,281
Class Materials	946		946
Total	4,236	0	4,236

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
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Audit and Accountancy Fees	620		620
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Subscriptions	131		131
Training Costs	48		48
Insurance	267		267
Refreshments / Staff Welfare	197		197
Total	68,348	12,841	81,189

7. Fixed Assets

	2023	2022
	£	£
Net Book Value	0	0
Purchases		
Accumulated Depreciation	0	0
Total	0	0

8. Debtors and Accrued Income

	2023	2022
	£	£
Debtors	58	0
Total	58	0

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
Total	71,285	47,216

10. Creditors: Falling due within 1 year

	2023	2022
	£	£
Prepayments	145	
Creditors	270	323
Total	415	323

11. The Funds of the Charity

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



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.