

# 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:

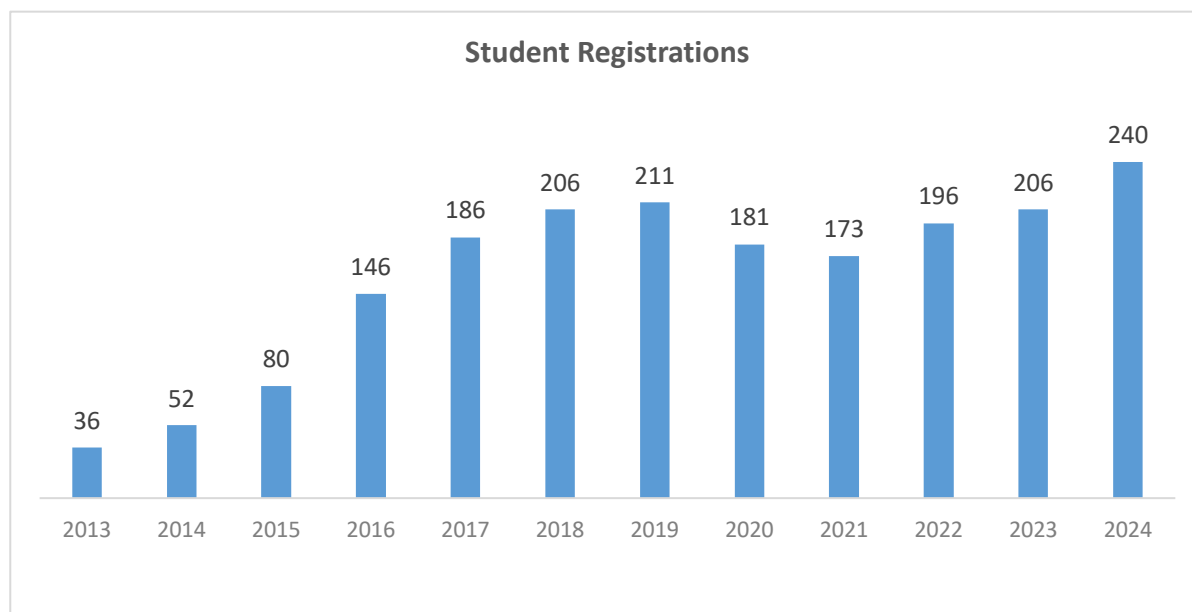
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We added 2 new paid position:

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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.

## 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 Bateau*

Chair

Camille Bateau



## 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
	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
<b>Incoming Resources</b>					
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	
	Note	£	£	£	£
<b>Fixed Assets</b>					
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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## 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		230	9
Food Stall Purchases	3,644		3,644	3,281
Class Materials	1,258		1,258	946
<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		1,860
Teachers	51,352		51,352
Teaching Assistants	9,985		9,985
School Administrator	13,135		13,135
Gate Security	576		576
Miscellaneous Expenses	900	612	1,512
Recruitment Expenses	596		596
Rent	14,836		14,836
Travelling	225		225
Printing	65		65
Stationery	1,441		1,441
Books, Magazines etc.	323		323
Hosting Fees and IT			1,231
Consumables	1,231		
Audit and Accountancy Fees	341		341
Transaction Fees	1,656		1,656
Subscriptions	143		143
Training Costs	279		279
Insurance	364		364
Refreshments / Staff Welfare	354		354
<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

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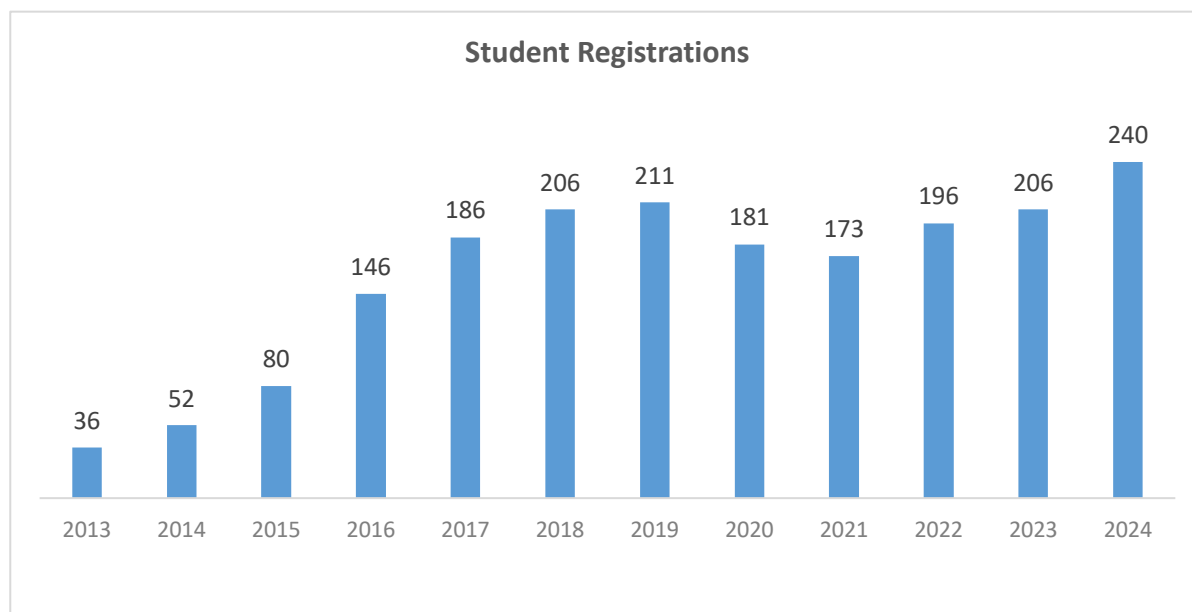
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#### Financial Results

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

*Camille Bateau*

Chair

Camille Bateau



## 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
	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
<b>Incoming Resources</b>					
Generated Funds					
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<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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<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	
	Note	£	£	£	£
<b>Fixed Assets</b>					
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>	
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Creditors: Falling due within 1 year	10	300		415	
<b>Net Current Assets</b>		<b>86,452</b>		<b>70,928</b>	
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Fixed Asset Reserve			0		0
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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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## V. NOTES TO THE FINANCIAL STATEMENTS

### 1. Accounting Policies

#### a. Basis of Preparation

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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		230	9
Food Stall Purchases	3,644		3,644	3,281
Class Materials	1,258		1,258	946
<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		1,860
Teachers	51,352		51,352
Teaching Assistants	9,985		9,985
School Administrator	13,135		13,135
Gate Security	576		576
Miscellaneous Expenses	900	612	1,512
Recruitment Expenses	596		596
Rent	14,836		14,836
Travelling	225		225
Printing	65		65
Stationery	1,441		1,441
Books, Magazines etc.	323		323
Hosting Fees and IT			1,231
Consumables	1,231		
Audit and Accountancy Fees	341		341
Transaction Fees	1,656		1,656
Subscriptions	143		143
Training Costs	279		279
Insurance	364		364
Refreshments / Staff Welfare	354		354
<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.