

Les Crocodiles

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD 1ST JUNE 2024 TO 31ST 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

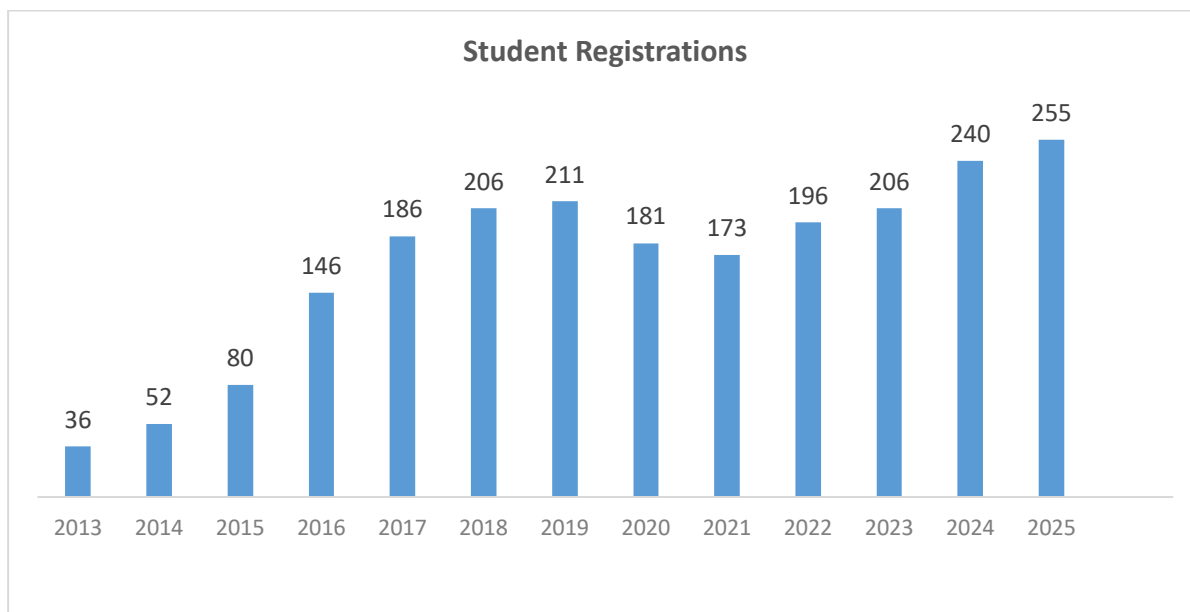
The board members welcomed a new Trustee in 2024-2025 who joined on 13th of November 2024 as a Safeguarding Trustee.

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.

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 **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)
- Zoe Tatiana Elisabeth Salim (Safeguarding) joined 13th 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 2nd 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 11th February 2026 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 1st June 2024 to 31st May 2025

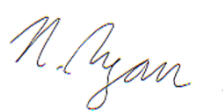

		2025			2024
	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Incoming Resources					
Generated Funds					
<i>Voluntary Income</i>	2	127,748	0	127,748	113,230
<i>Investment Income</i>	3	582	0	582	291.63
Activities	4	13,257	0	13,257	7,408
Total		141,586	0	141,586	120,930
Resources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

IV. BALANCE SHEET

As at 31st May 2025

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

Approved by the Trustees on 11th 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
Total	127,748	0	127,748	113,230

3. Investment Income

	2025			2024
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Bank Interest	582		582	292
Total	582	0	582	292

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	
Total	13,257	0	13,257	7,408

5. Fund Generation Costs

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

6. Resources Expended on Activities

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

7. Fixed Assets

	2025	2024
	£	£
Net Book Value	0	0
Purchases	0	0
Accumulated Depreciation	0	0
Total	0	0

8. Debtors and Accrued Income

	2025	2024
	£	£
Debtors	1,486	358
Total	1,486	358

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
Total	89,280	86,393

10. Creditors: Falling due within 1 year

	2025	2024
	£	£
Prepayments		
Creditors	1,020	300
Total	1,020	300

11.The Funds of the Charity

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



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.