



Trustees Report for the Year Ended 31 July 2020

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Legal and Administration Information

Charity Number: 1168468

Registered office:

Until 20th April 2018: 29 Aston Street, Oxford, OX4 1EW

Since 23rd April 2018: 3.b Larkins Lane, Oxford, OX3 9DW

Bank: BARCLAYS BANK PLC, Leicester, COWLEY Leicestershire, LE87 2BB - sort code: 20-65-21 Account number: 73425053

Trustees: The table shows the trustees of our Charity and any changes during the reporting year (or since), consistent with the updated information provided online through the charity commission website:

Names	Date of appointment (if different from the date of our Constitution signed on 26 th July 2016)	Date of resignation
Magali Cochrane - Chair		Resigned January 2019
Dorothee Tonnerre		Resigned December 2019
Marc Carlucci	September 2019	n.a
Gaëlle Jamar de Bolsée		Resigned 3 rd December 2019
Chantal Muller		Resigned February 2020
Magali Dufour	July 2016	n.a
Isabelle Boscaro-Clarke - Chair	New Chair voted in 31 st January 2019	n.a
Anne-Sophie Gabillas	September 2017	n.a
Servane Poulain		Resigned August 2019
Sandrine Lacorie	May 2018	Resigned July 2019
Patricia Cawte-Dutheil	December 2018 Became Secretary January 2019	n.a
Clotilde Levecque	December 2019	n.a
Françoise Vaslin	May 2019	

Independent verifier of the Accounts:

Mercer Lewin Chartered Accountants

Andrew Churchill Stone

41 Cornmarket Street

Oxford

OX1 3HA

Chair's report for the Year ended July 2020

This is the fourth annual report for *Le Petit Club Français d'Oxfordshire (Le Petit Club)* which became registered charity in July 2016. Our fourth financial year has tried to deliver across two sites a well-rounded educational programme promoting the French culture and language for children and their families, living in Oxford and the surrounding areas.

Le Petit Club Français d'Oxfordshire depends on a dynamic and highly motivated team of volunteers, trustees (unremunerated) and well-qualified teaching staff. The operation of *Le Petit Club Français d'Oxfordshire* is headed up by a head teacher who is employed part-time (10 hours/week) to provide pedagogical leadership of the programme on offer, logistical and operational support in the delivery of this educational service to the families.

Having finished the past financial year with more than 75 pupils across two sites.

The rationalisation from three to two sites was successful and ensured that the best educational programmes could be offered to the pupils. Together with the trustees, it was decided to keep offering clubs in Littlemore and in North Oxford despite a deficit in the profitability as it was felt important to support the families involved.

We completed our fourth year with 77 pupils and a total of 67 families reached through our various educational activities with clubs at the following locations – Littlemore Emmanuel Christian School and the Jubilee Building at St Andrew's Church North Oxford.

Obviously we must take into account the unavoidable shock and upset brought by the COVID-19 pandemic from March 2020. *Le Petit Club* reacted extremely quickly to adapt to the new situation and managed to offer remote online teaching solutions (via Zoom) from the very first weeks into the first national lockdown, succeeding in maintaining the full programme of clubs, keeping all our existing clubs open and all our freelance teachers working for us. The whole of Term 3 was therefore held online.

As a result of the pandemic crisis, *le Petit Club* lost about ten families/pupils during Term 3, due to financial or logistical reasons. This sudden unexpected loss came on top of an already lower number of subscriptions in September, brought by the planned departure of French-speaking families leaving the area as a result of the Brexit.

Several successful socio-educational public events were held up until the March 2020 lockdown. Thereafter the global pandemic forced us to cancel three major events (a Foundation/Key Stage 1 French theatre puppet show, a free public film screening and our traditional Summer Fête), bringing significant financial loss.

The events which actually took place early in the school year were: a parents' evening to meet teaching staff and providing a networking opportunity between families; a volunteer-led Christmas meal and a New Year family craft and Epiphany event celebration (Galette des Rois).

Financially, we were not in a very strong position at the beginning of the school year, but several strategic conservative decisions (cancelling one of our 3 sites, cancelling costly events such as *Soirée des Parents* and *Fête du Livre*, tight expenses budget) have managed to keep *le Petit Club* afloat despite a rocky start.

We would like to ensure that we continue to secure excellent teaching and state-of-the-art online teaching solutions whilst remaining affordable for families and invest where necessary to enhance our services and offer.

As *Le Petit Club Français d'Oxfordshire* is evolving through very changing and testing times, we are still trying to grow and to vary our activities, while welcoming a couple of new trustees who joined us at the beginning of this school year. Our freelance bookkeeper Elodie Pazé has worked hard to provide regular reports and sound financial management of our operations supported by a qualified accountant in Arthur Diggle.

Looking forward to the 2020/2021 financial/school year, we would like to:

- Continue to offer quality online teaching solutions while consolidating pupils' numbers for Tuesdays and Saturdays club provisions (no on-site teaching until Christmas 2020, to be revised then);
- Create a new operational role to undertake the financial management of the clubs and prepare for Elodie Pazé's departure.
- Continue to offer a varied cultural online programme at no or reduced costs to families (at least once per term)
- Develop a firm social and educational offer for the pre-teenagers interested in carrying on learning and interacting in French;
- We will try and find a new formula on how to promote and use again the Children's Library at Maison Française d'Oxford, circumstances allowing.
- Submission of Grant Application file ("Subvention exceptionnelle Covid-19") organised by the Agency for French Education Abroad (AEFE), decision expected by end 2020.

Isabelle Boscaro-Clarke date



Signed

Date: 27/05/2021

Report of the Trustees for the Year ended July 2020

1. Purposes of our charity and activities conducted during the year

The vision for *Le Petit Club Français d'Oxfordshire (Le Petit Club)* is to nurture French speaking language and culture of interested families, living in Oxford and the surrounding area. We do so by providing affordable French classes together with a cultural enrichment programme through events for pupils and their families. We seek to provide a structured educational environment that develops our pupils' capabilities, competencies and skills.

We have done so throughout the past year through the following key activities:

Educational programme:

Le Petit Club managed during our financial year 2019-20 various clubs (based on school year/age of the children) at several locations throughout Oxfordshire. Each club offers French classes for children from 5 to 12 years old. All our teachers are trained, qualified and experienced. All clubs operate during term time only.

This year we have strengthened our curriculum with the support from Louise Richard, who not only taught at some of the clubs but also took on the role of curriculum coordinator, following Audrey Sivadier's departure. This has led to offer a high quality and consistency in the educational programme with regular evaluation. Louise Richard has left at the end of the 2019-20 school year for personal reasons.

The French Library at the Maison Française d'Oxford has an area dedicated to children's books. Families can have access every day, except Sundays. Twice a month (up until March 2020 lockdown) volunteers from *L'Alliance Française d'Oxford* opened the Library on Saturday afternoons for the children and their families.

Special events:

We involve other local and French organisations in a range of activities for the pupils and their families and offer various special and open-to-all events over the year. For 2019-20, *le Petit Club* planned for:

- a New Year/Epiphany Party (French "Galette des Rois") during an afternoon in January (open to the pupils, their families and the public),
- a children's puppet show, with the French theatre company "Les 3 Chardons". That same afternoon we planned a second-hand book and toy public sale (to raise funds for new books in the Library) - both events were sadly cancelled due to the pandemic.
- a Summer Fair (Kermesse), with various outdoor activities and a theatre show by the Drama Club pupils from Littlemore Saturday Club, cake sale and clothing sale. Sadly this prime event was cancelled due to the pandemic.

2. Structure, Governance and Management

Le Petit Club Français d'Oxfordshire is structured as follows:

- The charity trustees are responsible for the overall management and control of the charity
- The chair who is a trustee also has power to do make decisions to further *Le Petit Club's* vision and mission.
- The chair also seeks confirmation/approval from the other trustees.
- The day- to-day management is the responsibility of the headteacher, who is employed part-time by our charity.
- We secure the provision of teaching through a well-qualified, DBS checked and flexible freelancer base.
- We use a freelance bookkeeper to keep track of the financial management.
- We sometimes call upon a casual base of DBS-checked assistants to accommodate the size of the classes and range of children abilities/levels.

The charity trustees follow the Charity Governance Code which enables and supports a charity's compliance with the law and relevant regulations. It also promotes a culture where everything works towards fulfilling the charity's vision detailed below. More information on the decision-making process and the trustees is provided in sections 4 and 8, respectively.

3. Method of appointment or election of the trustees, their induction and training

a) Method of appointment or election of the trustees

As set out in the 'Le Petit Club' Constitution:

- The 'Le Petit Club' trustees are elected for a minimum period of three years.
- There must be at least 3 charity trustees, and a maximum of 10 charity trustees.

When considering new trustees, the existing trustees have regard to several factors:

- the skills, knowledge and experience needed for the effective administration of the CIO,
- their interest and enthusiasm in the Le Petit Club's work, activities and events,
- their current involvement in the Le Petit Club's work, activities and events,
- their willingness and ability to give their time to help run the CIO, without receiving any personal benefits.

Recruitment methods during this financial year mainly included approaching parents of children attending 'Le Petit Club' classes. Other possible methods of advertising/attracting trustees include:

- 'Le Petit Club' newsletter to parents and 'friends'
- 'Le Petit Club' website and Facebook page

A potential new trustee is invited to the next 'Le Petit Club' trustees meeting to be introduced to other trustees, presented with the CIO and its organisational structure, governance and management.

The potential new trustee will confirm his/her willingness to apply as a trustee of the 'Le Petit Club', and the existing trustee vote according to the procedure defined in the CIO Constitution. If the quorum is present at the meeting, and the new trustee is elected by the majority of those eligible to vote, then the new trustee is appointed and the appointment is recorded in the meeting minutes. This has happened during the year on a couple of elections as indicated on page 2.

b) Trustees induction and training

The new trustee is briefed on the trustees' legal obligations under charity and company law, and given an introduction to the CIO work, the trustees' role, and the specific role for the new trustee - if any. This normally happens before the first 'Le Petit Club' trustees meeting attended or shortly after and before the person makes the decision to become a trustee.

The chair makes available to each new charity trustee, on or before his or her first appointment:

- a copy of the 'Le Petit Club' Constitution
- a copy of the 'Le Petit Club's latest Trustees' Annual Report and statement of accounts.

In addition, the new trustee is granted access to the 'Le Petit Club' Dropbox, where all documents pertaining to the organisation of the 'Le Petit Club' are centralised and shared with all trustees. This includes the 'Le Petit Club' Constitution, accounts and financial information, policies, minutes of past meetings, etc.

Various policies are in place and any changes to them is communicated to the Trustees. These are discussed in section below on Risk Management.

All trustees give their time freely, with no remuneration paid. All trustees are encouraged to participate and contribute to the CIO activities and events throughout the year.

4. Organisational structure and decision making

Le Petit Club Français d'Oxfordshire had 9 trustees (including the Chair) registered during the reporting year, every charity trustee is over 18 and has been elected for a minimum of three years. Every charity trustee has been appointed for some specific duties in relation with the personal skills like accounting, public relation, marketing and communication, etc. All trustees also tend to help during preparation and/or running of events.

Charity trustees organisation

Charity trustees	Role
Magali Cochrane	Resigned January 2019 from Chair
Isabelle Boscaro-Clarke	Chair appointed February 2019

Trustees Report for the Year Ended 31 July 2020

Patricia Cawte-Dutheil	Secretary
Gaëlle Jamar de Bolsée	Event, Marketing and Communication Resigned December 2019
Chantal Muller	Webmaster, Marketing and Communication Resigned February 2020
Magali Dufour	Library
Isabelle Boscaro-Clarke	Marketing and Communication and responsibility for Littlemore club logistics
Dorothee Tonnerre	Marketing and Communication Resigned December 2020
Servane Poulain	Events Resigned August 2020
Sandrine Lacorie	Events Resigned July 2020
Anne-Sophie Gabillas	Treasurer
Francoise Vaslin	Safeguarding

The charity trustees meet every six to eight weeks during term-time. The meeting is typically attended by the Headteacher and the bookkeeper attends or provides financial information at least on a termly basis. The dates are agreed on a majority vote basis at the end of each meeting and the notice sent by email to all the charity trustees with the opportunity to attend remotely to the meetings via conference calls/skype – in line with our Constitution. The chair notifies, before each meeting, all charity trustees on all points to be discussed during the meeting.

The minutes of the previous meetings are always approved before starting the current meeting. If a decision is needed on a specific topic, it is voted/ at the trustees' meetings, or by email for urgent matters, by at least 3 trustees.

All events topics, dates and venues of the events organised by 'Le Petit Club' are decided by the charity trustees and sometimes are dependent on the availability of external guests. Events are generally managed on a voluntary basis by the charity trustees, including communication, preparation, delivery of the event etc.

The trustees are supported for these events by the Maison Française d'Oxford, which gives free-of-charge access to their rooms and/or to the French library, all located in Oxford.

5. Public benefit

The benefits to the public are varied. *Le Petit Club* exposes children and their families to French speaking culture, traditions and literature, allow them to practice the French language, play French games and meet other families who speak or are interested in the acquisition of French.

The benefits brought by *le Petit Club* have been confirmed ever more during the global pandemic which started in March 2020 : suddenly the weekly online classes for the children, and (free) video conferences for their families, became a welcome familiar part of all our members' new at-home routine during lockdown, and it became evident that the regular contact between the pupils and between parents, made necessary and managed by *le Petit Club* (via Zoom), was an extremely beneficial new network for many French-speaking members of the local community.

As per its very nature & purpose (already described in section 1), 'Petit Club' supports strong educational values and advancement in promoting and encouraging further literacy, language development & knowledge. It helps confidence building; learning by giving the chance to children to identify with other children in similar multicultural environments and with potential educational challenges that it could entail. Our belief is that learning & mastering another language is an effective way to better understand others and other ways of doing things. We hope that this in turn encourages a multilingual education to benefit the wider community.

Le Petit Club can benefit to anybody who has a strong commitment to French language and Francophone culture (i.e. from France, Belgium, Switzerland, French speaking African nations, etc). At a wider level, Le Petit Club, since its inception, has been a valued meeting place, notably providing a support network in helping new Francophone families to integrate in the Oxford area. A great sense of local community support has developed around Le Petit Club also for the parents with networking events (parent evenings, cultural events, etc). We also offer a free platform of communication to connect families and for people to post adverts or offers (such as baby-sitting, French au pair, French-speaking nanny, request to host French students, etc) that had proved to be helpful within the local community.

As we don't currently benefit from any public subsidies or funding, most of our services are fee-based. However, our aim is to ensure that we provide affordable classes, accessible and interesting events, which have educational merit and can enrich the educational experience. For instance, we competitively priced lessons with experienced qualified teachers, as well as payment plan options for families of low income or who experience difficulties with payment.

We have continued our commitment to the children's library by providing free of charge access to French books for all age groups thanks to the support of the Maison Française d'Oxford that houses this library. The library is notably manned by trustees and volunteers on Saturdays to ensure access also for working parents and/or families living outside of Oxford City.

When we look at projects or possible events, the main criteria we consider include:

- good cultural offer
- open to families (with children of different ages)
- affordable and sometimes free of charge
- location to be easily accessible by public transport (bus, car).

6. Financial review including funding sources

(a) Unrestricted Funds

In the second year of operation, the Charity decided through the trustees to increase the unrestricted reserve to allow for the closure of the whole of the operations. The reserve policy continues to be maintained and the unrestricted funds allow us to honour all our commitments in case of closure.

(b) Restricted Funds

Restricted income arises from tuition fees, events charges and the sale of teaching materials. During the year, through conservative pricing policies a small loss of Income over Expenditure was achieved of £205 representing 0.7% of Income.

7. Monitoring reserves

The reserves policy of the Charity is to maintain a level of funds sufficient to continue operations for six months in the event of a termination of income. The Charity makes no commitment to expenditure on charitable activities until classes are fully booked and paid for. There is therefore a very low risk of financial liabilities arising from curtailed charitable activities.

8. Risk Management

We take very seriously (a) the protection of children, (b) health and safety and (c) compliance with relevant legal requirements and we have adopted and implemented various policy and procedures to that effect.

1. We have a **child protection policy** and procedure which we asked all trustees and teachers to read and sign confirmation that they have read and understood the policy and procedures. We have requested and obtained clean advanced DBS (rather than standard DBS given the activities with children) from all teachers and will continue to do so for any new person who will be directly with the children. We also ensure that if volunteers are used, this is done in line with the policy and are not left on their own with a child. We continue to use an account with APS in order to obtain any future DBS.
We updated our child protection policy once our classes took place online to ensure maximum relevant protection given the new online teaching circumstances. Also, the parents were asked to fill in a new online Consent Form regarding the new remote teaching system in place.
2. Before going online in March 2020, we conducted **risk assessments** of the various classrooms/locations where we run classes and where relevant risk assessments of events. We also regularly review our responsibilities under Health and Safety requirements and have paid in the past for external professional training as first aiders for teachers and director. An accident book and a first aid kit are also held for the classes and events, as and when required.
3. **Insurance:** We also ensure that the activities of *Le Petit Club* are covered by an up-to- date insurance which is subscribed with MARKEL UK Ltd.

4. **Data protection:** Our policy on data management is in line with the GDPR requirements. We have renewed our membership of the Information Commissioner's Office (ICO). We are working through an action plan to ensure we progress outstanding activities under the new regulation.
5. We have a **Teachers' Manual** which covers various aspects and how we manage the risks associated with using teachers who provide lessons in French and we have ensured that all teachers have read and understood this manual, which is done via email and through face to face meetings with head teacher.
6. We also have a **Complaints Policy & Procedure** - no such event occurred during the reporting year so it has not been applied to date.
7. During the financial year, we have reviewed all our contracts (employment contract for Headteacher, contract of services with teachers, bookkeeper, etc) and hold a signed copy by both parties for all relevant contracts.

We have not identified any other risks of possible detriment or harm.

9. Plans for Future Periods

As indicated in the chair's report, our plan for the foreseeable future is to:

- Maintain ALL Clubs online for the whole first term (to be reviewed during Christmas Holidays);
- Try and organise new types of online events, most of them free-of-charge (Café des Parents, Zoom Bake cooking activities, Reading Clubs...);
- Stop our Drama Clubs on Saturdays, following the departure of our Drama Teacher during Summer 2020 and the difficulties to teach Drama remotely to young children;
- Organise a new specific GCSE Club, aimed at our oldest bilingual pupils
- Develop a firm social and educational offer for the pre-teenagers interested in carrying on learning and interacting in French;
- Create a new operational role to undertake the financial management of the clubs and prepare for Elodie Pazé's departure.
- Consolidate pupils' numbers for Tuesdays and Saturdays club provisions;
- Find a potential alternative system to use the Children's library at Maison Française d'Oxford given the new circumstances, possibly in cooperation with the Alliance Française d'Oxford.
- Plan for a potential additional drop in numbers as the pandemic continues and more families struggle financially, while some might depart from the area as a result of the Brexit.

Trustees' responsibility statement

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law and the law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the 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 that 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, Statement of Recommended Practice, Accounting and Reporting by Charities (SORP) revised 2015 and International Financial Reporting Standard IFRS No.102. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the trustees

Trustees Report for the Year Ended 31 July 2020



Name : Isabelle Boscaro-Clarke

Date : 27/05/2021

Independent Examiner's Report to the Trustee of Le Petit Club Français D'Oxfordshire

I report to the trustee on my examination of the financial statements of Le Petit Club Français d'Oxfordshire ('the charity') for the year ended 31 July 2020.

Responsibilities and basis of report

As the trustee of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A Churchill Stone FCA DChA

Mercer Lewin Ltd
Chartered Accountants
41 Cornmarket Street
Oxford
OX1 3HA

DATE 25 May 2021

Statement of Financial Activities

for the Period 1 August 2019 to 31 July 2020

		Unrestricted Funds	Restricted Funds	2020	Unrestricted Funds	Restricted Funds	2019
		£	£	£	£	£	£
Income and Endowments from:							
Charitable Activities	Note 3	366	30,350	30,716		36,201	36,201
Donations and Legacies	Note 2	60		60			
Fundraising	Note 4	9		9	1,634	25	1,658
Total		435	30,350	30,785	1,634	36,225	37,859
Expenditure on:							
Charitable Activities	Note 5	23	20,531	20,554		27,249	27,249
Raising Funds	Note 5				1,470		1,470
Support Costs	Note 5	1,134	10,024	11,158	1,113	10,554	11,667
Total		1,158	30,555	31,712	2,583	37,804	40,387
Net Income/(Expenditure)		(723)	(205)	(927)	(949)	(1,578)	(2,528)
Other Income							
Interest Received		5		5	6		6
Total Net Income/(Expenditure)		(718)	(205)	(923)	(943)	(1,578)	(2,521)
Transfers between Funds		(718)	(205)	(923)	(943)	(1,578)	(2,521)
Other Recognised Gains/(Losses):							
Gains/(Losses) On Revaluation of Fixed Assets							
Gains/(Losses) On Investment Assets							
Actuarial Gains/(Losses) on Defined Benefit Pension Schemes							
Net Movement in Funds		(718)	(205)	(923)	(943)	(1,578)	(2,521)
Reconciliation of Funds:							
Total Funds brought forward		4,722	5,455	10,177	5,666	7,033	12,698
Total Funds carried forward		4,004	5,250	9,254	4,722	5,455	10,177

All income and expenditure derive from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised during the year.

The notes on pages 12 to 15 form part of these financial statements

Trustees Report for the Year Ended 31 July 2020



Balance Sheet

as at 31 July 2020

	2020 £	2019 £
Current Assets		
Cash at Bank and in Hand		
Barclays Bank Savings Account	3,067	3,062
Business Bank Account	6,552	7,098
Cash on Hand		
Total Cash at Bank and in Hand	9,619	10,160
Debtors	1,136	1,017
Net Current Assets	10,754	11,177
Creditors: Amounts Falling Due Within One Year		
Current Liabilities		
Accruals and Deferred Income	Note 10	1,500
Total Current Liabilities		1,500
Total Creditors: Amounts Falling Due Within One Year		1,500
Net Current Assets (Liabilities)	9,254	10,177
Total Assets Less Current Liabilities	9,254	10,177
Charity funds	Note 11	
Unrestricted Funds	4,005	4,723
Restricted Funds	5,250	5,454
Total Charity funds	9,254	10,177

The Financial Statements were approved by the Trustees and authorised for issue on 15 April 2020 and signed on their behalf by:

Isabelle Boscaro-Clarke

Chair from January 2019

The notes on pages 12 to 15 form part of these financial statements

Notes to the Financial Statements

1 Summary of Significant Accounting Policies

(a) General Information and Basis of Preparation

Let Petit Club Français D'Oxfordshire is a charity registered in England number 1168486. The address is given in the charity information sheet page 2 of these financial statements. The nature of the charity's obligations and principal activities are to engage, inspire, and influence the education of the French culture and language for children and their families, living in Oxford and the surrounding area.

The charity constitutes a public benefit entity as defined by FRS 102. 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 and Republic of Ireland (FRS 102)

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling, which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of the financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for specific purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for a purpose. The aim and use of each restricted fund is set out in the notes to the financial statements.

Transfers between restricted funds take place in accordance with funding agreements or with the express permission of the funder.

(c) Income Recognition

All incoming resources are included in the Statement of Financial Affairs (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been entitled to the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled. Donated facilities and donated professional services (Gifts in Kind) which the charity would otherwise have purchased are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably, and the charity has control over the item. Fair value is determined on the basis of the gift to the charity; that is the amount the charity would be willing to pay in the open market for the equivalent benefit of such facilities and services. A corresponding amount is recognised in expenditure. A threshold of £500 is applied for each facility or service.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102) 2015.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it will not be possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes Income earned from trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

(d) Expenditure Recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Notes to the Financial Statements (Continued)

(e) Support Costs Allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administration costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings, they have been allocated to costs of raising funds and Expenditure on charitable Activities on a basis consistent with use of the resources. Overheads have been allocated on the basis of staff time.

The analysis of these costs is included in note 6.

{f} Tangible Fixed Assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributed to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life, which for equipment and computers is three years.

(g) Debtors and Creditors Receivable / Payable within One Year

Debtors and Creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(h) Provisions

Provisions are recognised when the charity has an obligation at the Balance Sheet date as a result of a past expenditure. It is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

(i) Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight-line basis over the period of the lease.

(j) Foreign Currency

Foreign currency transactions are initially recognised using the monthly exchange rate.

Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate. Gains and losses on exchange are allocated to the appropriate resource.

(k) Employee benefits

When employees have rendered services to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined pension contribution plan for the benefit of its employees. In the year under review all employees opted out of the scheme.

(l) Tax

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a Charity for UK Corporation Tax purposes. It therefore does not suffer tax on Income or gains applied for charitable purpose

(m) Going Concern

The financial statements have been prepared on a going concern basis, as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted Income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(n) Financial Instruments

The charity only holds basic financial instruments. The financial assets and financial liabilities of the Charity and their measurement basis are as follows:

Financial assets - trade and other debtors including accrued legacy and gift aid Income are basic financial instruments and are debt Instruments measured at amortised cost. Prepayments are not financial Instruments.

Trustees Report for the Year Ended 31 July 2020

Notes to the Financial Statements (Continued)

Cash at bank - is classified as a basic financial Instrument and is measured at face value.

Financial liabilities - trade creditors, accruals and other creditors are financial Instruments, and are measured at amortised cost as detailed in note 10. Taxation and social security are not included in the financial instruments disclosure. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver charitable services rather than cash or another financial Instrument.

2	Incoming Resources from Donations	2020 £	2019 £
	Individual Sponsorship and Event Donations	60	0
	Individual Donors	-	-
		<u>60</u>	<u>0</u>

3	Incoming Resources from Charitable Activities	2020 £	2019 £
	Student Tuition Fees	29,698	35,176
	Sale of Teaching Manuals	661	1,025
		<u>30,359</u>	<u>36,201</u>

4	Incoming Resources from Fundraising	2020 £	2019 £
	Christmas Party	-	367
	Epiphany Festival	-	195
	Fete du Livre Jeunesse	-	345
	Kermesse	-	218
	La Galette	366	0
	Le bel Oiseau Theatre	-	372
	Sale of Teaching Materials	-	137
	Special Events	-	0
	Theatre	-	0
		<u>366</u>	<u>1,634</u>

5	Resources Expended	2020 £	2020 £	2020 £	2019 £	2019 £	2019 £
		Raising Funds	Charitable Activities	Total	Raising Funds	Charitable Activities	Total
	Staff Costs	998	8,979	9,976	1,029	9,258	10,287
	Direct Costs	23	20,554	20,577	1,470	27,249	28,719
	Support Costs	137	1,045	1,182	84	1,296	1,380
		<u>1,158</u>	<u>30,578</u>	<u>31,736</u>	<u>2,583</u>	<u>37,804</u>	<u>40,387</u>

6	Support Costs Allocation	2020 £	2020 £	2020 £	2019 £	2019 £	2019 £
		Raising Funds	Charitable Activities	Total	Raising Funds	Charitable Activities	Total
	Other office and Operational Costs	137	1,045	1,182	84	1,296	1,380

Trustees Report for the Year Ended 31 July 2020



Notes to the Financial Statements (Continued)

7	Governance Costs	2020	2019	
		£	£	
	Independent Examiner's Fee	500	500	
8	Staff Costs and Numbers	2020	2019	
		£	£	
	The aggregate payroll costs comprised:			
	Salaries	9,976	10,287	
	Social Security Costs	9,976	10,287	
	Average number of staff during the year by function:	2020	2019	
	Teaching	1	1	
	Governance and Support	1	1	
		2	2	
9	Net Incoming Resources	2020	2019	
		£	£	
	Is stated after charging:			
	Independent Examiner's Fee	500	500	
10	Creditors: Amounts falling due within One Year	2020	2019	
		£	£	
	Independent Examiner's Fee	500	500	
	Accountancy Fees	500	500	
		1000	1000	
11	Net Assets between Funds			
		Unrestricted	Restricted	Total
		£	£	£
	Total Funds brought forward	4,722	5,455	10,177
	Funds Transfer	(718)	(205)	(923)
	Total Funds carried forward	4,004	5,250	9,254