



## Trustees Report for the Year Ended 31 July 2021

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## Legal and Administration Information

**Charity Number: 1168468**

**Registered office:**

Until 20<sup>th</sup> April 2018: 29 Aston Street, Oxford, OX4 1EW

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

**Bank:** CAF BANK Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ - sort code: 40-52-40 Account number: 00034625

**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 <sup>th</sup> July 2016)	Date of resignation
Marc Carlucci	September 2019	n.a
Magali Dufour	July 2016	n.a
Isabelle Boscaro-Clarke - Chair	New Chair voted on 31 <sup>st</sup> January 2019	n.a
Anne-Sophie Gabillas	September 2017	Resigned in July 2021
Patricia Cawte-Dutheil	December 2018 Became Secretary January 2019	n.a
Clotilde Levecque	December 2019	n.a
Françoise Vaslin	May 2019	Resigned in October 2020
Elodie Paze	October 2020	

**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 2021

This is the fifth annual report for *Le Petit Club Français d'Oxfordshire (Le Petit Club)* which became registered charity in July 2016. Due to the Pandemic, our educational programme promoting the French culture and language for children and their families living in Oxford and the surrounding areas was delivered online via Zoom with a professional account. Clubs were still every Tuesday after school and every other Saturday morning.

*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.

We started the academic year in September 2020 with 77 pupils and finished our fifth year with 71 pupils only. Therefore, we are seeing more and more the result of Brexit on our public as five French-speaking families from our school left the UK at the end of this academic year.

Despite offering all our cultural events online, we managed to keep an active and varied socio-cultural programme with regular book clubs, cooking sessions, parents' evenings, and an end of year show, all free of charge for our community to maintain a socio-cultural contact. We also try to plan a in person event outside at the end of the academic year, a picnic in a park but had to postpone it to the beginning of the next academic year as some lock-down rules were still in place.

Financially, we were helped by a grant from the French government, so we managed to stay afloat despite the difficult situation.

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

*Le Petit Club Français d'Oxfordshire* has evolving through very changing and testing times, we are still trying to grow and to vary our activities. Our freelance bookkeeper Elodie Pazé who worked hard to provide regular reports and sound financial management of our operations, supported by a qualified accountant in Arthur Diggle, left her position to become a trustee. We felt the structure needed more support for administrative tasks and decided to replace the freelance bookkeeper position by an operation management position employed. The position was filled in October 2021.

In addition, after the first term, our headteacher was taken ill and remained on SSP until the end of the year. The operational manager took over for this period as Acting Headteacher and we are therefore extremely grateful to Françoise Vaslin for her time and support with the management of the club through this challenging time. The club is finishing the year in deficit because it had to support two salaries for the period of sickness. Given that it had built up reserves, the club was able to take these extra costs. However, had we not encountered this emergency the club's core activity was profitable unlike in previous years.

Looking forward to the 2021/2022 financial/school year, we would like to:

- Continue to offer quality online teaching solutions while consolidating pupils' numbers for Tuesdays and Saturdays' club provisions with online for Tuesdays and on-site for Saturdays.
- 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.

Isabelle Boscaro-Clarke



Signed

Date: 26/05/2022

## Report of the Trustees for the Year ended July 2021

### 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 2020-21 various clubs (based on school year/age of the children) online. 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 followed the curriculum created the previous academic year by our curriculum coordinator and each teacher has adapted their resources for teaching online.

#### Special events:

During the academic year 2020-21, all our events were online and free of charge for the families of our wider community:

- Monthly Book Clubs run by our chair targeted by age group, KS1 and KS2 for children to discover a story and get reading advice.
- Monthly cooking sessions called 'Zoom-Bakes' run by one of our charity partner French Connect and a special Christmas cooking session run by our headteacher.
- Termly parents evening with advice on parenting.
- An end of year musical Puppet show run by 'La compagnie Sur Mesure' based in Germany and granted for 50% by our partner La Maison Française d'Oxfordshire.

### 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 make executive 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.

## Trustees Report for the Year Ended 31 July 2021



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 explanation about how 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. We are extremely grateful for their ongoing support and commitment.**

### **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
Isabelle Boscaro-Clarke	Chair appointed February 2019
Patricia Cawte-Dutheil	Secretary
Magali Dufour	Library
Anne-Sophie Gabillas	Treasurer Resigned July 2021
Dorothee Tonnerre	Marketing and Communication Resigned December 2020
Servane Poulain	Events Resigned August 2020
Francoise Vaslin	Safeguarding Resigned October 2020
Marc Carlucci	Systems and general management

## Trustees Report for the Year Ended 31 July 2021



Clotilde Levecque	Teachers' interview & safeguarding
Elodie Paze	Finance advice and Treasurer

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 in line with our Constitution. The chair notifies, before each meeting, all charity trustees on all points to be discussed during the meetings. All our meetings are now online.

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. All our classes were online on both days Tuesday and Saturday using Zoom. Keeping the contact between pupils, parents and teachers was very important and remained an extremely beneficial network for many French-speaking families of the local community and beyond as we have welcomed new members further afield.

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.

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. During the year in review a surplus of unrestricted income over expenditure of £1,781 was achieved after providing for a support grant received from Agence pour l'enseignement Français à l'étranger.

## (b) *Restricted Funds*

Restricted income arises from tuition fees, events charges and the sale of teaching materials. During the year, through restricted activities caused by the Covid 19 Pandemic, Restricted Income fell by £9,752 when compared to the previous. With careful management of Restricted Expenditure year ended with a deficit of Income over Expenditure of £3,499.

## 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 and to deal with unforeseen circumstances. The reserves were indeed used to this effect to cover the long-term sickness absence of the headteacher. 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 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. The policy is reviewed yearly with an appointed trustee in charge of safeguarding.
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.  
Since March 2020, all parents sign a form about behaviour rules for online lessons for safeguarding. The risks are reviewed yearly with the support of the Headteacher.
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. The contract is reviewed yearly with the support of the Headteacher.
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. The GDPR requirements are reviewed yearly by the Trustees with the support of the Headteacher.
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. The headteacher revises the manual yearly.
6. We also have a **Complaints Policy & Procedure** - no such event occurred during the reporting year, so it has not been applied to date. The policy is reviewed yearly by the trustees.
7. During the financial year 20-21, 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:

- Go back to in person lessons at least for Saturday classes
- 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.

## Trustees Report for the Year Ended 31 July 2021



- 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 in collaboration with the acting Headteacher

Name : Isabelle Boscaro-Clarke

Date : 26/05/2022



# Trustees Report for the Year Ended 31 July 2021



## Independent Examiner's Report to The Trustees of Le Petit Club Française 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 2021.

### 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.

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  
OX13HA

25 May 2022

## Le Petit Club Français d'Oxfordshire

### Statement of Financial Activities

for the Period 1 August 2020 to 31 July 2021

		Unrestricted Funds	Restricted Funds	2021	Unrestricted Funds	Restricted Funds	2020
		£	£	£	£	£	£
<b>Income and Endowments from:</b>							
Charitable Activities	Note 4		20,598	20,598	366	30,350	30,716
Donations and Legacies	Note 2	78		78	60		60
Fundraising	Note 5	184		184	9		9
Grants	Note 3	2,877		2,877			
<b>Total</b>		<b>3,139</b>	<b>20,598</b>	<b>23,737</b>	<b>435</b>	<b>30,350</b>	<b>30,785</b>
<b>Expenditure on:</b>							
Charitable Activities	Note 6		10,765	10,765	23	20,531	20,554
Raising Funds	Note 6	253		253			
Support Costs	Note 7-9	1,105	13,332	14,437	1,134	10,024	11,158
<b>Total</b>		<b>1,358</b>	<b>24,097</b>	<b>25,455</b>	<b>1,158</b>	<b>30,555</b>	<b>31,712</b>
<b>Net Income/(Expenditure)</b>		<b>1,781</b>	<b>(3,499)</b>	<b>(1,718)</b>	<b>(723)</b>	<b>(205)</b>	<b>(927)</b>
<b>Other Income</b>							
Interest Received		1		1	5		5
<b>Total Net Income/(Expenditure)</b>		<b>1,781</b>	<b>(3,499)</b>	<b>(1,717)</b>	<b>(718)</b>	<b>(205)</b>	<b>(923)</b>
<b>Transfers between Funds</b>		<b>1,781</b>	<b>(3,499)</b>	<b>(1,717)</b>	<b>(718)</b>	<b>(205)</b>	<b>(923)</b>
<b>Other Recognised Gains/(Losses):</b>							
Gains/(Losses) On Revaluation of Fixed Assets							
Gains/(Losses) On Investment Assets							
Actuarial Gains/(Losses) on Defined Benefit Pension Schemes							
<b>Net Movement in Funds</b>		<b>1,781</b>	<b>(3,499)</b>	<b>(1,717)</b>	<b>(718)</b>	<b>(205)</b>	<b>(923)</b>
<b>Reconciliation of Funds:</b>							
Total Funds brought forward		4,004	5,250	9,254	4,722	5,455	10,177
<b>Total Funds carried forward</b>		<b>5,786</b>	<b>1,751</b>	<b>7,537</b>	<b>4,004</b>	<b>5,250</b>	<b>9,254</b>

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 10 to 14 form part of these financial statements

Le Petit Club Français d'Oxfordshire

**Balance Sheet**

as at 31 July 2021

		2021 £	2020 £
<b>Current Assets</b>			
Cash at Bank and in Hand			
Barclays Bank Savings Account		3,067	3,067
Business Bank Account		6,178	6,552
Cash on Hand			
Total Cash at Bank and in Hand		<u>9,246</u>	<u>9,619</u>
Debtors		132	
Net Current Assets		<u>9,378</u>	<u>10,754</u>
Creditors: Amounts Falling Due Within One Year			
Current Liabilities			
Accruals and Deferred Income	Note 11	1,500	1,500
Tax and National Insurance		340	
Total Current Liabilities		<u>1,840</u>	<u>1,500</u>
Total Creditors: Amounts Falling Due Within One Year		<u>1,840</u>	<u>1,500</u>
Net Current Assets (Liabilities)		7,537	9,254
<b>Total Assets Less Current Liabilities</b>		<u>7,537</u>	<u>9,254</u>
<b>Charity funds</b>	Note 12		
Unrestricted Funds		5,786	4,005
Restricted Funds		1,751	5,250
<b>Total Charity funds</b>		<u>7,537</u>	<u>9,254</u>

The Financial Statements were approved by the Trustees and authorised for issue on 23<sup>rd</sup> May 2022 and signed on their behalf by:

Isabelle Boscaro-Clarke

Chair from January 2019

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The notes on pages 11 to 14 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 2021

## 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.

Incoming Resources from						
<b>2</b>	Donations	<b>2021</b>		<b>2020</b>		
		£		£		
	Individual Sponsorship and Event Donations	78		60		
	Individual Donors	-		-		
		<u>78</u>		<u>60</u>		
Incoming Resources from Grants		<b>2021</b>		<b>2020</b>		
		£		£		
	Agence pour l'enseignement français à l'étranger	2,877		-		
		<u>2,877</u>		<u>-</u>		
Incoming Resources from Charitable Activities		<b>2021</b>		<b>2020</b>		
		£		£		
	Student Tuition Fees	20,598		29,698		
	Sale of Teaching Manuals	0		661		
		<u>20,598</u>		<u>30,359</u>		
Incoming Resources from Fundraising		<b>2021</b>		<b>2020</b>		
		£		£		
	Sale of Teaching Materials	55		-		
	Special Events	0		366		
	Reading Club	129				
		<u>184</u>		<u>366</u>		
Resources Expended		<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>	<b>2020</b>
		£	£	£	£	£
		<b>Raising Funds</b>	<b>Charitable Activities</b>	<b>Total</b>	<b>Raising Funds</b>	<b>Charitable Activities</b>
						<b>Total</b>
	Staff Costs	831	10,719	11,550	998	8,979
	Direct Costs	253	10,765	11,018	23	20,554
	Support Costs	275	2,612	2,887	137	1,045
		<u>1,358</u>	<u>24,097</u>	<u>25,455</u>	<u>1,158</u>	<u>30,578</u>
						<u>31,736</u>
Support Costs Allocation		<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>	<b>2020</b>
		£	£	£	£	£
		<b>Raising Funds</b>	<b>Charitable Activities</b>	<b>Total</b>	<b>Raising Funds</b>	<b>Charitable Activities</b>
						<b>Total</b>
	Other office and Operational Costs	275	2,612	2,887	137	1,045
		<u>275</u>	<u>2,612</u>	<u>2,887</u>	<u>137</u>	<u>1,045</u>

# Trustees Report for the Year Ended 31 July 2021



## Notes to the Financial Statements (Continued)

8	Governance Costs	2021	2020	
		£	£	
	Independent Examiner's Fee	500	500	
9	Staff Costs and Numbers	2021	2020	
		£	£	
	The aggregate payroll costs comprised:			
	Salaries	11,532	9,976	
	Social Security Costs	11,532	9,976	
	Average number of staff during the year by function:	2021	2020	
	Teaching	1	1	
	Governance and Support	1	1	
		2	2	
10	Net Incomeing Resources	2021	2020	
		£	£	
	Is stated after charging:			
	Independent Examiner's Fee	500	500	
11	Creditors: Amounts falling due within One Year	2021	2020	
		£	£	
	Independent Examiner's Fee	500	500	
	PAYE and National Insurance	340	340	
	Accountancy Fees	1000	1,000	
		1840	1500	
12	Net Assets between Funds			
		Unrestricted	Restricted	Total
		£	£	£
	Total Funds brought forward	4,004	5,250	9,254
	Funds Transfer	1,781	(3,499)	(1,717)
	Total Funds carried forward	5,786	1,751	7,537