



Trustees Report for the Year Ended 31 July 2022

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Legal and Administration Information

Charity Number: 1168486

Registered office:

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

Until 19th January 2022: 3.b Larkins Lane, Oxford, OX3 9DW

Since 20th January 2022: 32 Asquith Park, Sutton Courtenay, OX144FL

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 26th July 2016)	Date of resignation
Marc Carlucci	September 2019	n.a
Magali Dufour	July 2016	Resigned in May 2022
Isabelle Boscaro-Clarke - Chair	New Chair voted on 31 st January 2019	n.a
Patricia Cawte-Dutheil	December 2018 Became Secretary January 2019	n.a
Clotilde Levecque	December 2019	n.a
Elodie Paze	October 2020	n.a

Accountants:

It Doesn't Have to Cost the Earth Ltd

47 St Dunstons Close
Worcester
WR5 2AJ

Independent Examiner:

Venusia Ltd

Apt 316 Wimbledon Central
21-33 Worple Road
SW19 4BJ
London

Chair's report for the Year ended July 2022

This is the sixth annual report for *Le Petit Club Français d'Oxfordshire (Le Petit Club)* which became registered charity in July 2016.

The committee made the decision to restart in person lessons gradually by making the academic year 2021-2022 hybrid. Therefore, 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 on Tuesday and in person in the same rented primary school as before the Pandemic on Saturday morning. In addition of going back to in person lessons on Saturday morning, the committee decided to increase the number of lessons in the year going from every other week to three times per month.

As planned last year, we also added a provision for older FLAM children with a 11–16-year-old online group.

We started the academic year in September 2021 with 77 pupils and finished our sixth year with the same number of pupils. Therefore, we are still 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.

Le Petit Club Français d'Oxfordshire depends on a dynamic and highly motivated team of volunteers, trustees (unremunerated) and well-qualified teaching staff including a curriculum coordinator.

In January and following her illness, the director gave her notice of resignation as headteacher. As a result, the operation of *Le Petit Club Français d'Oxfordshire* is headed up by one person only covering for the headteacher role as well as the operation Manager who is employed part-time (13 hours/week) to provide pedagogical leadership of the programme on offer, logistical, operational, and administrative support in the delivery of this educational service and cultural programme to the families. The committee looked for a headteacher replacement but was not successful and the trustees have been grateful for the operations manager to step into the role.

Financially, we took part to a French campaign to apply for a grant based on a project in May 2022 and received a positive reply in July 2022.

Thanks to the support and dedication of the operation manager, we have overcome the challenges that were faced. The financial state of the club has improved and the pupil numbers have steadied for now.

Regarding the cultural programme, we started the year with an in-person event, a picnic in a park, which was originally planned at the end of the previous academic year but had to be postpone as some lock-down rules were still in place. This event was followed in November by a parents' evening online where trustees presented *Le Petit Club Français d'Oxfordshire*, the curriculum and the role of trustees. This special evening was well attended, and we got a lot of questions about bilingual education.

We also organised regular cultural events twice a term in person at Maison Française d'Oxford to offer workshops for children in French literature and culture. We managed to keep them going the first term but had to stop them due to the increase of covid cases in our area and the subsequent lack of interest.

However, having successfully ran our Saturday in person lessons during the whole academic year, people were more confident to meet in the summer term. Therefore, our end of year event "Buffet, games and meet" for parents, teachers, and trustees to spend time together was well attended.

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.

Looking forward to the 2022/2023 financial/school year and as part of our project elaborated to apply for the grant, we would like to:

- Go back to in person teaching on Tuesday.
- Develop a varied cultural programme at no or reduced costs to families (at least once per term) with the help of the French grant received.
- Consolidate the educational offer for the pre-teenagers interested in carrying on learning and interacting in French.

Isabelle Boscaro-Clarke



Signed

Date: 10/05/2023

Report of the Trustees for the Year ended July 2022

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 2021-22, we managed to put in place a few in person events for the families of our wider community:

- Picnic in a park.
- Workshops for children in French literature and culture Termly parents evening with advice on parenting.
- An end of year event "Buffet, games and meet".

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.

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

Trustees Report for the Year Ended 31 July 2022



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 Resigned in May 22
Marc Carlucci	Systems and general management
Clotilde Levecque	Teachers' interview & safeguarding
Elodie Paze	Finance advice and Treasurer

Trustees Report for the Year Ended 31 July 2022



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

The principal source of income for Le Petit Club is tuition fees, and in 2021/22 these totalled £30,316 (2020/21: £20,598). During the year, a further £320 (2020/21: £78) was received in relation to cultural events that re-commenced in person following the pandemic years in 2020 and 2021.

Following last years' deficit of £(1,717), 2021/22 saw the club return a surplus of £2,146, increasing overall funds to £9,683. This return to surplus was largely due to the year on year growth in tuition fees (+ £9,718) as the club increased the number of lessons supplied and opened up an online provision for older FLAM children. It was also, in part, driven by the Operations Manager taking on the additional responsibility of Head Teacher, which had previously been undertaken by an additional member of staff.

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. At the end of 2021/22 the level of free reserves was £9,683 (2020/21: £5,786). 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 reviewed the **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. 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 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:

- Return to in person lessons in Oxford on Tuesdays;
- 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;
- Consolidate pupils' numbers for Tuesdays and Saturday's 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 : 10/05/2023



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the
trustees/directors/
members of

Le Petit Club Français D'Oxfordshire

On accounts for the year
ended

31 Jul 2022

Charity no.:	1168486	Company no.:	
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Set out on pages

I report to the charity trustees on my examination of the accounts of the above charity for the year ended 31 Jul 2022

Responsibilities and
basis of report

As the charity's trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charity Act 2011 ("the 2011 Act").

I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

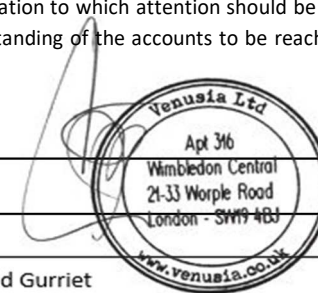
Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that:

- Accounting records were not kept in accordance with section 130 of the Act or
- The accounts do not accord with the accounting records

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

Signed:


Apt 316
Wimbledon Central
21-33 Worple Road
London - SW19 4BJ
www.venusia.co.uk

Date:

11 May 2023

Name:

Gerald Gurriet

Relevant professional
qualification(s) or body
(if any):

Association of International Accountants

Address:

Venusia Ltd

London, SW19 4BJ

Apt 316 Wimbledon Central, 21 – 33 Worple Road

Le Petit Club Français d'Oxfordshire

Statement of Financial Activities

For the Period 1 August 2021 to 31 July 2022

		31 July 2022			31 July 2021
	Notes	Unrestricted funds	Restricted Funds	Total funds	Total funds
		£	£	£	£
Income and endowments from:					
Donations and Legacies	2	326	-	326	78
Grants	3	-	-	0	2,877
Charitable Activities	4	30,609	-	30,609	20,599
Fundraising	5	131	-	131	184
Total		31,066	-	31,066	23,738
Expenditure on:					
Raising Funds		4	-	4	253
Charitable Activities	6	28,916	-	28,916	25,202
Total		28,920	0	28,920	25,455
Net income/(expenditure)		2,146	0	2,146	(1,717)
Transfer between funds		1,751	(1,751)	-	-
Net movement in funds		3,897	(1,751)	2,146	(1,717)
Reconciliation of funds:					
Total funds brought forward		5,786	1,751	7,537	9,254
Total funds carried forward	12	9,683	0	9,683	7,537

The notes on pages 11 to 14 form an integral part of the financial statements.

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Le Petit Club Français d'Oxfordshire

Balance Sheet

		31 July 2022			31 July 2021
	Notes	Unrestricted funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
Fixed assets					
Tangible Assets		-	-	-	-
Total fixed assets		-	-	-	-
Current assets					
Cash at bank and in hand	8	12,559	-	12,559	9,246
Debtors	9	-	-	-	132
Total current assets		12,559	-	12,559	9,378
Creditors: amounts falling due within one year	10	(2,876)	0	(2,876)	(1,840)
Net current (liabilities)/assets		9,683	0	9,683	7,538
Total assets less current liabilities		9,683	0	9,683	7,538
Total net assets		9,683	0	9,683	7,538
Funds of the Charity					
Restricted funds	12	-	-	-	1,751
Unrestricted funds	12	9,683	-	9,683	5,786
Total funds		9,683	-	9,683	7,537

The notes on pages 11 to 14 form an integral part of the financial statements.

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

Isabelle Boscaro-Clarke



Notes to the Financial Statements

1) Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of accounting

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2016.

The charity has applied the exemption available to small charities in the Charities SORP (FRS 102) and does not include a Statement of Cash Flows in these Financial Statements.

Le Petit Club Français meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting notes.

b) Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c) Fund accounting

The Charity maintains various types of funds as follows:

Unrestricted Funds: The general funds represent unrestricted income which is expendable at the discretion of the Trustees in the furtherance of the objectives of the Charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted Funds: Funds which the donor has specified are solely to be used for particular activities or projects.

d) Income

All income is recognised in the Statement of Financial Activities once the Charity has entitlement to the income, any performance conditions attached to the income have been met, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income from charitable activities includes income earned from trading activities to be used to undertake activities to further the objects of the charity. Income is received in exchange for supplying goods and services and is recognised when entitlement has occurred.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

e) Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure directly relates to the object of the Charity and is shown inclusive of VAT.

f) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, governance costs and administration costs. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs have been allocated to activities on a basis consistent with the use of the resources. The basis on which support costs have been allocated are set out in note 6.

g) Tangible Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life as follows:

Fixtures, fittings and equipment - 20% straight line

h) Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount due after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received. Prepayments are valued at the amount prepaid net of any trade discounts due.

Trustees Report for the Year Ended 31 July 2022



i) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provision are normally recognised at their settlement amount after allowing for any trade discounts due.

j) Corporation Tax

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the 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.

k) 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.

l) Key estimates and accounting judgements

In applying the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions in determining the carrying amounts of assets and liabilities. The Trustees' judgements, estimates and assumptions are based on the best and most reliable evidence available at the time when the decisions are made, and are based on historical experience and other factors that are considered to be applicable. Due to the inherent subjectivity involved in making such judgements, estimates and assumptions, the actual results and outcomes may differ.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to the accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of revision and future periods, if the revision affects both current and future periods.

2) Income from Donations and legacies

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Individual Sponsorship and Event Donations	320	-	320	78
Individual Donors	6	-	6	0
	326	-	326	78

3) Incoming Resources from Grants

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Agence pour l'enseignement français à l'étranger	-	-	-	2,877
	-	-	-	2,877

4) Incoming Resources from Charitable Activities

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Student Tuition Fees	30,316	-	30,316	20,598
Sale of Teaching Manuals	131	-	131	-
Billable Expenses	153	-	153	-
Trial Sessions	9	-	9	-
Interest Received*	2	-	2	1
	30,609	-	30,609	20,599

* Interest received is immaterial and, as such, is not separately reported on the SOFA.

Trustees Report for the Year Ended 31 July 2022

5) Incoming Resources from Fundraising

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Sale of Teaching Materials	-	-	-	55
Special Events	131	-	131	0
Reading Club	-	-	-	129
	131	-	131	184

6) Analysis of Charitable Activities

	Basis of Allocation	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
Direct Charitable Activities:					
Teacher Fees	Direct	12,217	-	12,217	10,160
Teaching Books & Materials	Direct	311	-	311	-
Discounts	Direct	762	-	762	605
Teacher Training & DBS Checks & Travel	Direct	245	-	245	-
Support Costs:					
Staff Costs (see Note 7)	Time based	10,674	-	10,674	11,532
Rent costs	Usage	2,440	-	2,440	-
IT & Telecoms	Usage	520	-	520	498
Subscriptions & Sundry Expenses	Usage	156	-	156	427
Insurances	Usage	220	-	220	220
Bank Charges	Usage	84	-	84	-
		27,630	-	27,630	23,442
Governance:					
Accountancy	Direct	996	-	996	1,220
Independent Examination	Direct	250	-	250	500
Data Protection Fee	Direct	40	-	40	40
		1,286	-	1,286	1,760
Total Charitable Activities		28,916	-	28,916	25,202

7) Employees

	2022	2021
	£	£
Salaries and Wages	10,558	11,532
Social Security costs	116	-
	10,674	11,532

No employees received employment benefits for the reporting period of more than £60,000 (2021: none).

Average headcount in the year

	2022	2021
Teaching, Governance & Support	1	2

8) Cash and cash equivalents

	Unrestricted	2022 Restricted	Total	2021 Total
	£	£	£	£
Barclays Bank - Savings Account	0	-	0	3,067
Barclays Bank Account	801	-	801	6,178
CAF Bank Account	11,757	-	11,757	-
Cash in Hand	-	-	-	-
Total Cash at Bank and in Hand	12,559	-	12,559	9,246

9) Debtors and Prepayments

	Unrestricted	2022 Restricted	Total	2021 Total
	£	£	£	£
Trade debtors	-	-	-	132
Prepayments and accrued income	-	-	-	0
Total	-	-	-	132

Trustees Report for the Year Ended 31 July 2022



10) Analysis of current liabilities

Analysis of creditors: falling due within one year

	2022			2021
	Unrestricted	Restricted	Total	£
	£	£	£	
Accountancy Fees	1,000	-	1,000	1,000
PAYE & National Insurance	902	-	902	340
Independent Examiner's Fee	250	-	250	500
Accruals and Deferred Income	724	-	724	0
Total	2,876	-	2,876	1,840

11) Assets represented by each fund

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2022	2022	2022	2021
	£	£	£	£
Fixed Assets	-	-	-	-
Current Assets	12,559	-	12,559	9,246
Current Liabilities	(2,876)	0	(2,876)	(1,840)
Total	9,683	-	9,683	7,406

12) Charity funds

	Balance at 31 July 2021	Income	Expenditure	Transfer between funds	Balance at 31 July 2022
	£	£	£		£
Restricted Funds	1,751	-	-	(1,751)	-
	1,751	-	-	(1,751)	-
Unrestricted Funds	5,785	31,066	(28,920)	1,751	9,682
	5,785	31,066	(28,920)	1,751	9,682
Total Funds	7,536	31,066	(28,920)	-	9,682

Prior Year Comparative

	Balance at 31 July 2020	Income Recognised	Expenditure	Transfer between funds	Balance at 31 July 2021
	£	£	£	£	£
Restricted Funds	5,250	20,598	(24,097)	-	1,751
	5,250	20,598	(24,097)	0	1,751
Unrestricted Funds	4,004	3,139	(1,358)	0	5,785
	4,004	3,139	(1,358)	0	5,785
Total Funds	9,254	23,737	(25,455)	0	7,536

13) Trustees' expenses and remuneration and related party transactions

The Trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil).