



Trustees Report for the Year Ended 31 July 2023

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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
Delphine Elbes	May 2023	n.a
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 2023

This is the seventh 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 for all our clubs for the academic year 2022-2023. Therefore, our educational programme promoting the French culture and language for children and their families living in Oxford and the surrounding areas, was delivered for both Tuesdays and Saturdays in person.

The premises we were using on Tuesdays before the Pandemic were not available anymore, so the trustees had to look for an alternative. They felt the location was important for the logistic of the families attending *Le Petit Club* on Tuesday and after a survey, they decided to look for a school in the same neighbourhood. As primary schools were not available, the final decision was to rent classrooms at Cherwell School Oxford a secondary school. However, for Saturday, *Le Petit Club* is still renting the same primary school, Emmanuel Christian School in Littlemore Oxford.

The provision for older children (11–16-year-old) was maintained online, and two smaller groups were created instead of one to increase the quality of teaching and give the opportunity to students to speak more during lessons.

We started the academic year in September 2022 with 86 pupils and finished with 82 pupils. Despite a significant drop due partly to Brexit a few years ago, the headcount of pupils is now remaining steady between 70 and 80 children a year.

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 still headed up by one person employed part-time (13 hours/week). This person provides 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. In March, the committee looked for a headteacher replacement and appointed a new person in June 2023.

As part of fundraising efforts, we took part in a French campaign to apply for a grant in October 2022 and received a positive reply in January 2023.

Regarding the cultural programme, we started the year with an online event for parents with an expert on bilingual education to follow up on questions we received from parents during a parents' evening we held in November 2021.

Le Petit Club Français d'Oxfordshire organised its first in-person event in November 2022 with an afternoon in the premises of our partner, Maison Française d'Oxford. The event, a film and various activities and games, was free of charge for families of our community.

A Christmas craft morning was also organised alongside the lessons one Saturday morning in December.

Le Petit Club also took part in the 10th anniversary of Parapluie Français Langue Maternelle (FLAM) UK (national charity) on the theme of poetry. Poetry was studied and created in clubs, then we organised a poetry competition within the *Petit Club* during an event in March. Winning poems were sent to Parapluie FLAM. One of them received a prize and our pupil and her family were invited to London at Institut français.

Le Petit Club ended the cultural programme of this academic year with another event in July, a *Kermesse* which is a traditional event at the end of the academic year for schools in France.

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 2023/2024 financial/school year, and as part of our project elaborated to apply for a grant, we would like to:

- Develop the curriculum across all levels.
- Find new premises for Tuesdays and Saturdays.
- Develop the cultural programme.

Isabelle Boscaro-Clarke



Signed

Date: 23/01/2024

Report of the Trustees for the Year ended July 2023

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 of age. 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 2022-23, the following events were put in place for the families of our wider community:

- Webinar for parents about bilingual children
- Afternoon of a film, activities, and games
- Christmas decoration craft activities
- Poetry event
- Event at the end of the academic year: Kermesse

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 strategy 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

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 trustees 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's* 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's* 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's* 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 6 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
Marc Carlucci	Systems and general management
Clotilde Levecque	Teachers' interview & safeguarding
Elodie Paze	Finance advice and Treasurer
Delphine Elbes	Admin

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 a discount to 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), *Le Petit Club* supports strong educational values and advancement in promoting and encouraging further literacy, language development & knowledge. It helps confidence building and 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 also developed around *Le Petit Club* for the parents through 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, and 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 2022/23 these totalled £35,975 (2021/22: £30,316). During the year, a further £426 (2021/22: £320) was received in relation to cultural events. 2022/23 income was further boosted by the receipt of £10,109 in grants from Agence pour l'enseignement français à l'étranger.

A surplus of £11,261 was recorded during the year (2021/22: £2,146), increasing overall funds to £20,943 (2021/22: £9,683). This surplus was driven by the receipt of grant funding.

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. At the end of 2022/23 the level of free reserves to cover for salaries, rent, governance costs (including bank charges, accountancy, and insurance) had grown to £20,943 (2021/22: £9,683). This gives over 13 months of cover.

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 in contact with the children. We also ensure that if volunteers are used, this is done in line with the policy and they are not left on their own with a child unless they have followed the same procedure. 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 and checked regularly by trained first aiders, 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 the Headteacher. 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 or any financial risks. In addition, we have an anti-fraud/bribery policy in place.

9. Plans for Future Periods

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

- Keep running in-person lessons in Oxford on both Tuesdays and Saturdays;
- Develop further 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 more families struggle financially, while some might depart from the area as a result of the Brexit.
- Investigate the possibility to have the *club des minis* and parents social morning on Saturday mornings at the Littlemore village hall.

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 : 23/01/2024



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 2023

Charity no.:

1168486

Company no.:

Set out on pages

Responsibilities and
basis of report

I report to the charity trustees on my examination of the accounts of the above charity for the year ended 31 Jul 2023

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.

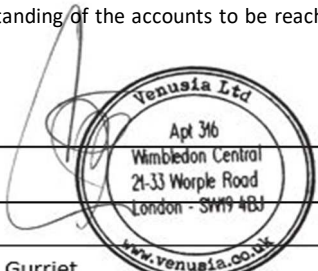
Independent
examiner's statement

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:

18 January 2024

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 2022 to 31 July 2023

		31 July 2023			31 July 2022		
	Notes	Unrestricted funds	Restricted Funds	Total funds	Unrestricted funds	Restricted Funds	Total funds
		£	£	£	£	£	£
Income and endowments from:							
Donations and Legacies	2	-	-	0	326	-	326
Grants	3	10,109	-	10,109	-	-	0
Charitable Activities	4	34,710	-	34,710	30,609	-	30,609
Fundraising	5	426	-	426	131	-	131
Total		45,245	0	45,245	31,066	0	31,066
Expenditure on:							
Raising Funds		279	-	279	4	-	4
Charitable Activities	6	33,705	-	33,705	28,916	-	28,916
Total		33,985	0	33,985	28,921	0	28,920
Net income/(expenditure)		11,261	0	11,261	2,145	0	2,146
Transfer between funds		0	0	-	1,751	(1,751)	-
Net movement in funds		11,261	0	11,261	3,896	(1,751)	2,146
Reconciliation of funds:							
Total funds brought forward		9,683	0	9,683	5,785	1,751	7,536
Total funds carried forward	12	20,943	0	20,943	9,683	0	9,683

The notes on pages 12 to 15 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

	Notes	Unrestricted funds	31 July 2023 Restricted Funds	Total Funds	31 July 2022 Total Funds
		£	£	£	£
Fixed assets					
Tangible Assets		-	-	-	-
Total fixed assets		-	-	-	-
Current assets					
Cash at bank and in hand	8	21,840	-	21,840	12,559
Debtors and Prepayments	9	606	-	606	-
Total current assets		22,446	-	22,446	12,559
Creditors: amounts falling due within one year	10	(1,502)	0	(1,502)	(2,876)
Net current (liabilities)/assets		20,943	0	20,943	9,683
Total assets less current liabilities		20,943	0	20,943	9,683
Total net assets		20,943	0	20,943	9,683
Funds of the Charity					
Restricted funds	12	-	-	-	-
Unrestricted funds	12	20,943	-	20,943	9,683
Total funds		20,943	-	20,943	9,683

The notes on pages 12 to 15 form an integral part of the financial statements.

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Companies Act and for preparing accounts which give a true and fair view of the state of the affairs of the charitable company as at the end of the financial year and of its results for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the charitable company.

small companies' regime and the charities Statement of Recommended Practice and Financial Reporting Standard 102 section 1A.

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

and signed



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.

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	2023 funds	Total funds	2022 Total funds
	£		£	£	£
Individual Sponsorship and Event Donations	-	-	-	-	320
Individual Donors	-	-	-	-	6
	-	-	-	-	326

3) Incoming Resources from Grants

	Unrestricted funds	Restricted funds	2023 funds	Total funds	2022 Total funds
	£		£	£	£
Agence pour l'enseignement français à l'étranger	10,109	-	-	10,109	-
	10,109	-	-	10,109	-

4) Incoming Resources from Charitable Activities

	Unrestricted funds	Restricted funds	2023 funds	Total funds	2022 Total funds
	£		£	£	£
Student Tuition Fees	35,975	-	-	35,975	30,316
Sale of Teaching Manuals	6	-	-	6	131
Billable Expenses	77	-	-	77	153
Discounts*	- 1,387	-	-	1,387	-
Trial Sessions	-	-	-	-	9
Interest Received*	40	-	-	40	2
	34,710	-	-	34,710	30,609

* Discounts have been treated as an income reduction in 22/23 accounts; historically they were included as expenditure.

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

5) Incoming Resources from Fundraising

	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
	£		£	£
Sale of Teaching Materials	-	-	-	-
Special Events	426	-	426	131
Reading Club	-	-	-	-
	426	-	426	131

6) Analysis of Charitable Activities

	Basis of Allocation	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
		£	£	£	£
Direct Charitable Activities:					
Teacher Fees	Direct	13,463	-	13,463	12,217
Teaching Books & Materials	Direct	194	-	194	311
Discounts*	Direct	-	-	-	762
Teacher Training & DBS Checks, Travel & Other	Direct	1,283	-	1,283	245
Support Costs:					
Staff Costs (see Note 7)	Time based	11,844	-	11,844	10,674
Rent costs	Usage	4,720	-	4,720	2,440
IT & Telecoms	Usage	625	-	625	520
Subscriptions & Sundry Expenses	Usage	107	-	107	156
Insurances	Usage	220	-	220	220
Bank Charges	Usage	60	-	60	84
		32,515	-	32,515	27,630
Governance:					
Accountancy	Direct	900	-	900	996
Independent Examination	Direct	250	-	250	250
Data Protection Fee	Direct	40	-	40	40
		1,190	-	1,190	1,286
Total Charitable Activities		33,705	-	33,705	28,916

* Discounts have been treated as an income reduction in 22/23 accounts; historically they were included as expenditure.

7) Employees

	2023	2022
	£	£
Salaries and Wages	11,883	10,558
Social Security costs	- 19	116
	11,864	10,674

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

Average headcount in the year

	2023	2022
Teaching, Governance & Support	1	1

8) Cash and cash equivalents

	Unrestricted	2022 Restricted	Total	2022 Total
	£	£	£	£
Barclays Bank - Savings Account	-	-	-	0
Barclays Bank Account	-	-	-	801
CAF Bank Account	21,817	-	21,817	11,757
Cash in Hand	23	-	23	-
Total Cash at Bank and in Hand	21,840	-	21,840	12,559

9) Debtors and Prepayments

	Unrestricted	2023 Restricted	Total	2022 Total
	£	£	£	£
Trade debtors	196	-	196	-
Prepayments and accrued income	410	-	410	-
Total	606	-	606	-

10) Analysis of current liabilities

Analysis of creditors: falling due within one year

	2023 Unrestricted	2023 Restricted	2023 Total	2022
	£	£	£	£
Accountancy Fees	1,150	-	1,150	1,000
Payroll liabilities (including pensions)	- 90	- -	90	902
Independent Examiner's Fee	250	-	250	250
Accruals and Deferred Income	193	-	193	724
Total	1,502	-	1,502	2,876

11) Assets represented by each fund

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2023	2023	2023	2022
	£	£	£	£
Fixed Assets	-	-	-	-
Current Assets	22,446	-	22,446	12,559
Current Liabilities	(1,502)	-	(1,502)	(2,876)
Total	20,943	-	20,943	9,683

12) Charity funds

	Balance at 31 July 2022	Income	Expenditure	Transfer between funds	Balance at 31 July 2023
	£	£	£		£
Restricted Funds	-	-	-	-	-
Unrestricted Funds	9,683	45,245	(33,985)	-	20,943
Total Funds	9,683	45,245	(33,985)	-	20,943

Prior Year Comparative

	Balance at 31 July 2021	Income Recognised	Expenditure	Transfer between funds	Balance at 31 July 2022
	£	£	£	£	£
Restricted Funds	1,751	-	0	(1,751)	-
Unrestricted Funds	5,785	31,066	(28,920)	1,751	9,683
Total Funds	7,536	31,066	(28,920)	0	9,683

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 (2022: £nil).