



Trustees Report for the Year Ended 31 July 2024

INDEX

Legal and Administration Information 2

Chairperson's report 4

Report of the Trustees 6

Independent Examiner's Report 14

Statement of Financial Activities 15

Balance Sheet 16

Notes to the Financial Statements 17

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, OX14 4FL

Since 23/04/2024: 4 Ashby Court, Marcham Road, Drayton, ABINGDON, Oxfordshire OX14 4FF

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	September 23
Delphine Elbes	May 2023	n.a
Isabelle Boscaro-Clarke - Chair	New Chair voted on 31 st January 2019	March 24
Patricia Cawte-Dutheil	December 2018 Became Secretary January 2019	n.a
Clotilde Lévecque	December 2019	n.a
Elodie Paze	October 2020	January 24
Céline Cornereau	November 2023	n.a
Sophie Jegouic-Goodall	November 2023	n.a
Claire de Wambrechies	January 2024	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

London2

Chair's report for the Year ended July 2024

This eighth annual report for Le Petit Club Français d'Oxfordshire marks a significant year for our organisation, which has been a registered charity since July 2016.

This report also serves as my final one as Chair of the charity, following my resignation in Spring 2024. After serving the club in various capacities over the past decade, I am proud to reflect on our achievements and the growth of our educational programs and I am confident in the future of the club.

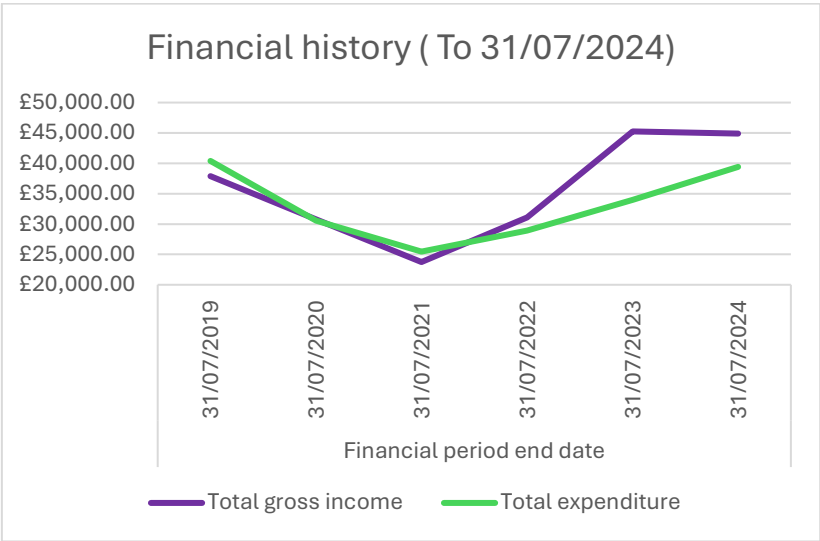
The academic year 2023-24 commenced with a new director at the helm, but unfortunately, due to unforeseen circumstances, she stepped down in October. This sudden change required the trustees to take over the leadership once again. Despite the challenges, our small team of trustees, supported by the ever-reliable Francoise Vaslin, ensured that our educational offerings continued uninterrupted. Francoise, who has managed our activities over the past 4-5 years with dedication and skill, will be greatly missed as she returns to France. We thank her for her exceptional contribution to Le Petit Club and wish her all the best in her future endeavours.

Our core mission, promoting French language and culture to children and families in Oxford and its surrounding areas, was successfully delivered through in-person sessions on Tuesdays and Saturdays. The Tuesday sessions continued at Cherwell School in Oxford, while the Saturday classes remained at Emmanuel Christian School in Littlemore, Oxford. We are also excited to report the expansion of our activities through the use of a local village hall, enabling us to cater for younger children and offer more diverse cultural activities.

For our older students (aged 11-16), we maintained online sessions, splitting the group into two smaller classes to enhance the quality of teaching and provide more opportunities for students to actively participate in lessons. The academic year began with 96 pupils and ended with 97 pupils, a testament to our program's ongoing appeal.

Le Petit Club continues to thrive thanks to a dynamic team of dedicated volunteer trustees and highly qualified teaching staff. In terms of cultural enrichment, we introduced a new 'general culture' discussion group this year, where pupils explored European history, geography, and cuisine. The cultural program was further enriched with a Christmas advent craft session, cultural gatherings in January and February, and Le Petit Club proudly participated in a national Olympics-themed event organized by Français LAngue Maternelle (FLAM) UK. We concluded the academic year with a joyous family picnic, bringing our community together.

Financially, the club is on a path of steady growth. This positive trajectory is reflected in our Charity Commission reports and is the result of strategic decisions made by the trustees in 2020 to consolidate our activities across two sites, enhancing operational efficiency and allowing for more focused program delivery. See the figure below from the charity commission:



As I handover to a new leadership team, I am heartened by the commitment and enthusiasm of our new trustees. Their dedication, alongside the continued support of parents and the hard work of our teaching staff, will continue to ensure that Le Petit Club’s future is secure. Together, they will continue to inspire a love of the French language in our children and continue the great mission first set out by the charity.

I extend my heartfelt thanks to the trustees, past and present, the parents, and the teaching staff for their unwavering support. I wish Le Petit Club every success in the years to come.

With warmest regards,

Isabelle Boscaro-Clarke

Report of the Trustees for the Year ended July 2024

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 French speaking/bilingual 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 2023-24 various clubs (based on school year/age of the children) in person and online. Each club offers French classes for children from 5 to 15 years of age. All clubs operate during term time only.

This year we have followed the curriculum created previously by our former curriculum coordinator and each teacher has adapted their resources. However, the trustees decided to recruit a new Curriculum Coordinator at the end of the year to review our programmes and available resources. This recruitment stemmed from a need to ensure (1) the continuous improvement of the quality of our course offer, (2) a better progression of pupils within and across levels, and (3) to support better our teachers to deliver a harmonised and integrated curriculum.

The newly appointed Curriculum Coordinator will start her position at the start of the new academic year. She benefits from familiarity with the club's operations and pedagogic objectives, having taught some of our classes in the past, and is fully qualified in teaching French both as a first language and second language.

New site for social gathering and the *Club des Minis*:

On Saturdays, we are now renting the Village Hall in Littlemore, which is five-minute walk from the school where classes are held. Parents can gather there while their children are attending the classes and socialise with other French speaking parents while the children are able to play games or do crafts together. Between 11-11.30 am the Club des Minis takes place and provides an opportunity for children under 4 accompanied by their parents, to listen to stories and songs in French language to promote their language development. The opening and supervision of the Village Hall, and Club des Minis are done by a couple of trustees, with the support of DBS-checked volunteers.

Special events:

During the academic year 2023-24, the following events were put in place for the families of our wider community:

- Parents meeting in November
- Galette des rois (traditional French cake, usually eaten on 6th January)
- Chandeleur (Pancakes – Event run by the Alliance Francaise)
- Picnic in the parc at the end of the school year
- Social evenings for trustees and teachers

2. Structure, Governance and Management

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

- The charity's 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 chair stepped down in March 2024 – Since then, decisions are voted and need to be approved by a quorum of at least three trustees, in line with the *Petit Club's* constitution. Distribution of roles have been formalised between the trustees.
- the day-to-day management is the responsibility of the administrator, 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 Charitable Incorporated Organisation (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 data repository, 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 8 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, governance, 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 (stepped down in March 2024)
Patricia Cawte-Dutheil	Secretary
Clotilde Levecque	Finance advice and Treasurer

Delphine Elbes	Administration
Céline Cornereau	Governance Lead
Sophie Jegouic-Goodall	Communication and H&S Lead
Claire de Wambrechies	Safeguarding Lead and Pedagogy

The charity trustees meet every six to eight weeks during term-time, or when required. The meeting is typically attended by the administrator who 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 have been 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.

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 price lessons with experienced qualified teachers, as well as payment plan options for families of low income or who experience difficulties with payment.

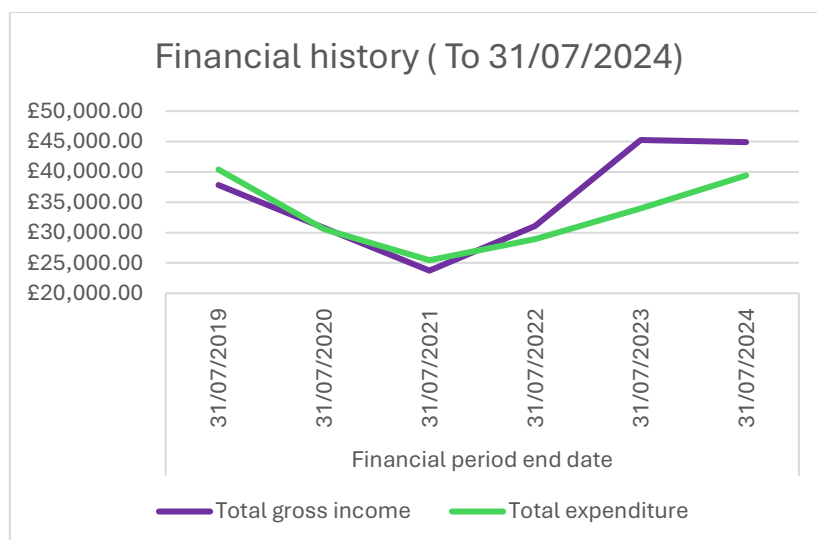
When we look at projects or possible events, the main criteria we consider include:

- 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 2023/24 these totalled £47,828 (2022/23: £35,975). During the year, a further £70 (2022/23: £426) was received in relation to cultural events. 2023/24 income was further boosted by the receipt of £1,703 in grants and donations.

A surplus of £ 5,462 was recorded during the year (2022/23: £11,261), increasing overall funds to £26,405 (2022/23: £ 20,943).



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 2023/24 the level of free reserves to cover for salaries, rent, governance costs (including bank charges, accountancy, and insurance) had grown to £25,515 (2022/23: £20,943). This gives more than 6 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 reviewed the anti-bullying policy as well as 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 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 use an account with Care Check to obtain any future DBS. We also review annually accreditations in safeguarding training for all personnel involved in operations and supporting activities at the Petit Club. This includes expectations for a minimum training in Level 2 safeguarding for teachers and trustees, and training in level 1 safeguarding for volunteers. In addition to this we will ensure that a minimum of two trustees are trained as Designated Safeguarding Leads to guarantee the effective oversight and handling of safeguarding matters.

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 in first aid and fire safety (Fire Marshall training) for trustees, 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.

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 by the trustees.

4. Data protection: Our policy on data management is in line with the GDPR requirements. We renew yearly 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.

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 Curriculum Coordinator. The Curriculum Coordinator will revise the manual yearly.

6. We have revised and expanded our Complaints Policy & Procedure in May 2024 - no formal complaint has been received 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 (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.

8. Plans for Future Periods

Our plan for the foreseeable future is to:

- Keep running in-person lessons in Oxford on both Tuesdays and Saturdays;
- Develop further the 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.
- Open a library for children and adults thanks to the subvention obtained for the purchase the foldaway bookcase. The club already owns a selection of books. Finance permitting, we will purchase additional books. Further books donations will be encouraged.
- Invest in further training for our teachers, trustees and volunteers

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.

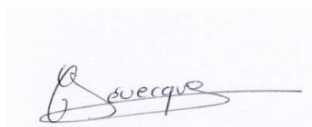
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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.

Declarations:

The trustees declare that they have approved the trustees' report

Signature:



Date: 18/05/2025

Full name: Clotilde Levecque

Position: Trustee (Treasurer)

Signature:



Date: 27/05/25

Full name: Patricia Cawte-Dutheil

Position: Secretary

Signature:

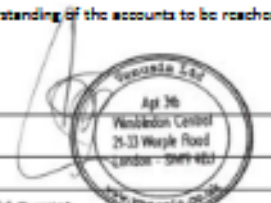


Date: 29/05/2025

Full name: Céline Cornereau

Position: Trustee

Independent Examiner's Report

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 2024				
	<table border="1"> <tr> <td>Charity no.:</td> <td>1165486</td> <td>Company no.:</td> <td></td> </tr> </table>	Charity no.:	1165486	Company no.:	
Charity no.:	1165486	Company no.:			
Set out on pages					
Responsibilities and basis of report	<p>I report to the charity trustees on my examination of the accounts of the above charity for the year ended 31 Jul 2024.</p> <p>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").</p> <p>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).</p>				
Independent examiner's statement	<p>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:</p> <ul style="list-style-type: none"> Accounting records were not kept in accordance with section 130 of the Act or The accounts do not accord with the accounting records <p>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.</p>				
Signed:	<div>  <div> <p>Date: 14 May 2025</p> </div> </div>				
Name:	Gerald Gurriel				
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				

Statement of Financial Activities

For the Period 1 August 2023 to 31 July 2024

		31 July 2024			31 July 2023		
	Notes	Unrestricted funds	Restricted Funds	Total funds	Unrestricted funds	Restricted Funds	Total funds
		£	£	£	£	£	£
Income and endowments from:							
Donations and Legacies	2	814	0	814	0	0	0
Grants	3	0	889	889	10,109	0	10,109
Charitable Activities	4	43,111	0	43,111	34,710	0	34,710
Fundraising	5	70	0	70	426	0	426
Investments							
Total		43,995	889	44,884	45,245	0	45,245
Expenditure on:							
Raising Funds		88	0	88	279	0	279
Charitable Activities	6	39,334	0	39,334	33,705	0	33,705
Total		39,422	0	39,422	33,985	0	33,985
Net income/(expenditure)							
		4,572	889	5,462	11,261	0	11,261
Transfer between funds							
	0	0	0	0	0	0	0
Net movement in funds		4,572	889	5,462	11,261	0	11,261
Reconciliation of funds:							
Total funds brought forward		20,943	0	20,943	9,683	0	9,683
Total funds carried forward	12	25,515	889	26,405	20,943	0	20,943

The notes on pages 17 to 23 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.

Balance Sheet

		31 July 2024			31 July 2023		
	Notes	Unrestricted funds	Restricted Funds	Total Funds	Unrestricted funds Restated	Restricted Funds Restated	Total Funds
		£	£	£	£	£	£
Fixed assets							
Tangible Assets		0	0	0	0	0	0
Total fixed assets		0	0	0	0	0	0
Current assets							
Cash at bank and in hand	8	27,121	889	28,011			21,840
Debtors and Prepayments	9	38	0	38			606
Total current assets		27,159	889	28,049	0	0	22,446
Creditors: amounts falling due within one year	10	(1,643)	0	(1,643)			(1,502)
Net current (liabilities)/assets		25,516	889	26,405	0	0	20,943
Total assets less current liabilities		25,516	889	26,405	0	0	20,943
Total net assets		25,516	889	26,405	0	0	20,943
Funds of the Charity							
Restricted funds	12		889	889	0	0	0
Unrestricted funds	12	25,515		25,515	20,943		20,943
Total funds		25,515	889	26,405	20,943	0	20,943

The notes on pages 17 to 23 form an integral part of the financial statements.

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) General information and basis of preparation

Le Petit Club Français D'Oxfordshire is a Charitable Incorporated Organisation registered in England number 1168486.

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 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	2024 Total funds	2023 Total funds
	£	£	£	£
Donations and Legacies	814	0	814	0
	814	0	814	0

3) Incoming Resources from Grants

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Loire Atlantique (Library)	0	889	889	10,109
	0	889	889	10,109

4) Incoming Resources from Charitable Activities

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Student Tuition Fees	47,828	0	47,828	35,975
Sale of Teaching Manuals	18	0	18	6
Billable Expenses	0	0	0	77
Discounts	(4,784)		(4,784)	(1,387)
Trial Sessions	0	0	0	0
Interest Received*	49	0	49	40
	43,111	0	43,111	34,710

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

5) Incoming Resources from Fundraising

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Special Events	70	0	70	426
	70	0	70	426

6) Analysis of Charitable Activities

	Basis of Allocation	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
		£	£	£	£
Direct Charitable Activities:					
Teacher Fees	Direct	17,521	0	17,521	13,463
Teaching Books & Materials	Direct	173	0	173	194
Teacher Training & DBS Checks, Travel & Other	Direct	152	0	152	1,283
Support Costs:					
Staff Costs (see Note 7)	Time based	11,753	0	11,753	11,844
Contractor Costs	Time based	720	0	720	0
Rent costs	Usage	6,721	0	6,721	4,720
IT & Telecoms	Usage	225	0	225	625

Subscriptions & Sundry Expenses	Usage	320	0	320	107
Insurances	Usage	220	0	220	220
Bank Charges	Usage	91	0	91	60
		37,894	0	37,894	32,515
Governance:					
Accountancy	Direct	1,150	0	1,150	900
Independent Examination	Direct	250	0	250	250
Data Protection Fee	Direct	40	0	40	40
		1,440	0	1,440	1,190
Total Charitable Activities		39,334	0	39,334	33,705

7) Employees

	2024	2023
	£	£
Salaries and Wages	11,594	11,883
Social Security costs	158	(19)
	<u>11,753</u>	<u>11,864</u>

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

Average headcount in the year

	2024	2023
Teaching, Governance & Support	1	1

8) Cash and cash equivalents

	2024			2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
CAF Bank Account	27,098	889	27,988	21,817
Cash in Hand	23	0	23	23
Total Cash at Bank and in Hand	<u>27,121</u>	<u>889</u>	<u>28,011</u>	<u>21,840</u>

9) Debtors and Prepayments

	2024			2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Trade debtors	38	0	38	196

Prepayments and accrued income

	0	0	0	410
Total	38	0	38	606

10) Analysis of current liabilities

Analysis of creditors: falling due within one year

	2024 Unrestricted	2024 Restricted	2024 Total	2023
	£	£	£	£
Accountancy Fees	900	0	900	1,150
Payroll liabilities (including pensions)	51	0	51	(90)
Independent Examiner's Fee	250	0	250	250
Accruals and Deferred Income	443	0	443	193
Total	1,643	0	1,643	1,502

11) Assets represented by each fund

	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Total Funds 2023
	£	£	£	£
Fixed Assets	0	0	0	0
Current Assets	27,159	889	28,049	22,446
Current Liabilities	(1,643)		(1,643)	(1,502)
Total	25,516	889	26,405	20,943

12) Charity funds

	Balance at 31 July 2023	Income	Expenditure	Transfer between funds	Balance at 31 July 2024
	£	£	£		£
Restricted Funds (Library)	0	889	0		889
	0	889	0		889
Unrestricted Funds	20,943	43,995	(39,422)		25,515
	20,943	43,995	(39,422)	0	25,515
Total Funds	20,943	44,884	(39,422)	0	26,405

A restricted grant of £889 was received during 23/24 from Loire Atlantique to be spent on creating and hosting a Library for the Club.

Prior Year Comparative

	Balance at 31 July 2022	Income Recognised	Expenditure	Transfer between funds	Balance at 31 July 2023
	£	£	£	£	£
Restricted Funds	0	0	0		0
Unrestricted Funds	9,683	45,245	(33,985)		20,943
	9,683	45,245	(33,985)	0	20,943
Total Funds	9,683	45,245	(33,985)	0	20,943

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 (2023: £nil).