



# **Trustees' Annual Report and Financial Statements**

## **Report for the Year Ended 31 July 2025**

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## Legal and Administration Information

**Charity Number: 1168486**

**Registered office:** 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:

<b>Names</b>	<b>Date of appointment (if different from the date of our Constitution signed on 26<sup>th</sup> July 2016)</b>	<b>Date of resignation</b>
<b>Delphine Elbes</b>	May 2023	n.a
<b>Patricia Cawte-Dutheil</b>	December 2018 Became Secretary January 2019	n.a
<b>Clotilde Lévecque</b>	December 2019	n.a
<b>Céline Cornereau</b>	November 2023	n.a
<b>Sophie Jegouic-Goodall</b>	November 2023	n.a
<b>Claire de Wambrechies</b>	January 2024	February 2026

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**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

## Introduction to Trustees' annual report for the Year ended July 2025

This ninth annual report for *Le Petit Club Français d'Oxfordshire* (*le Petit Club* herein) showcases further achievements and growth for our organisation, which has been a registered charity since July 2016.

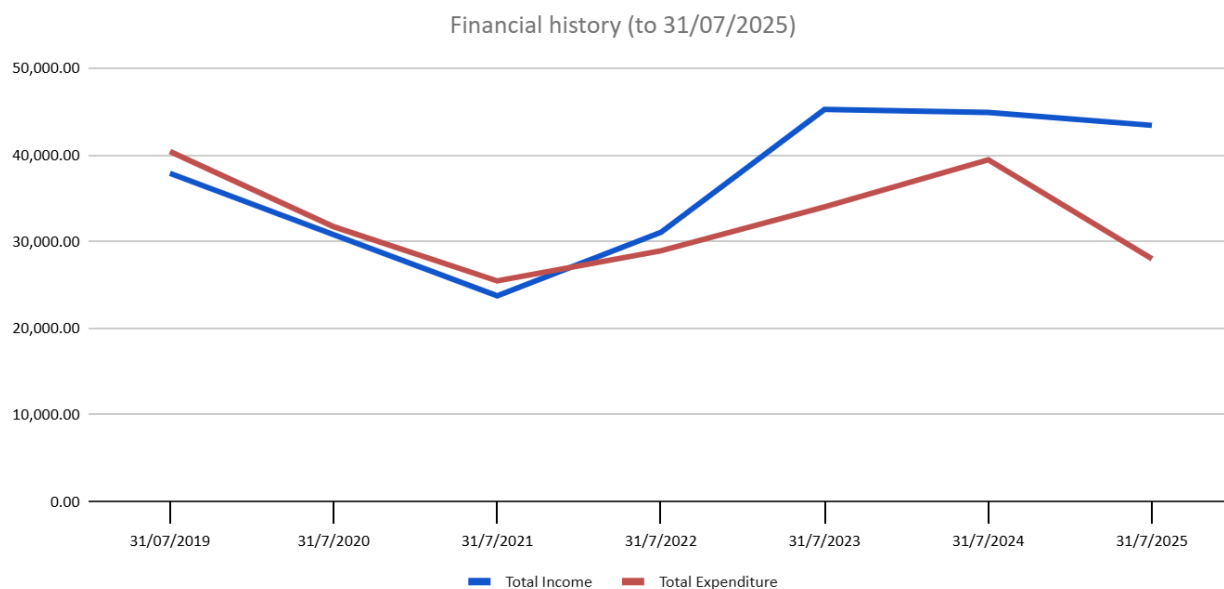
During the 2024–25 academic year, we began an ambitious redesign of all our curricula. This work will strengthen the quality of education offered to your French-speaking children and support smoother progression and continuity throughout every stage of their learning journey.

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 classes continued at Cherwell School in Oxford, while the Saturday classes remained at Emmanuel Christian School in Littlemore, Oxford. We have also continued our sessions at the Village Hall of Littlemore benefitting our school pupils' carers, younger siblings, and the wider francophone community. We are pleased to report the expansion of our activities through the running of a free library of books in French language available to all for free during the open sessions at the Village Hall.

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 94 pupils and ended with 86 pupils.

In terms of cultural enrichment, we continued the facilitation of general knowledge discussions at the end of each formal lesson on the Tuesday and offered a 'civilisation' class for children aged over 9 on Saturdays to improve their written and oral skills in French and deepen their knowledge of the French Culture. The cultural program was further enriched with the running of a traditional carnival in March which was sold out to over 100 participants from our community. We concluded the academic year with an end of year school party ('*kermesse*'), bringing our community together and giving an opportunity to showcase our students' hard work in theatre classes amongst others.

Financially, the *Petit Club* has retained a steady level of income and managed to reduce significantly expenses this year as the Trustees decided not to replace the Administrator who resigned in June 2023 during this financial year. The significant surplus made compared to the previous financial year enabled the *Petit Club* to build further reserves to ensure its sustainability, and to provide flexibility to develop our service offer in 2025-26 and to invest in pedagogic resources for our teachers, thus improving the quality of the education provided to our pupils. The graph provided below shows the *Petit Club*'s financial history between July 2019 and July 2025:



We are grateful for our teaching staff team's continued commitment to quality education for our pupils and to offer a positive learning experience. We also thank our volunteer trustees and parents for their unwavering support, without which the *Petit Club* could not exist.

It is with great ambitions that we prepare for the next school year and we look forward to expanding opportunities for pupils to learn French through the arts (including a choir and a new theatre class) and to share our culture with the local community through more cultural events.

***The Trustees of Le Petit Club Français d'Oxfordshire.***

## Report of the Trustees for the Year ended July 2025

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

The vision for *Le Petit Club Français d'Oxfordshire* (*Le Petit Club* herein) is to nurture the French language and culture of interested French-speaking and bilingual families living in Oxford and the surrounding area. We do so by providing affordable French classes, together with a cultural enrichment programme that offers events for pupils and their families. We aim 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:

Over the financial year 2024-25, *Le Petit Club* managed various French language and art classes (based on school year/age of the children) in person and online. The classes are for children from 5 to 15 years of age and operate during term time only.

Our Curriculum Coordinator was appointed in September 2024 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.

By the end of the year, our Curriculum Coordinator had developed new programmes for Reception, Year 1 and Year 2 groups and will continue her work during the next financial year.

#### New library, social gathering and the *Club des Minis*:

On Saturdays, we have continued renting the Village Hall in Littlemore, which is a 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. This group has attracted an increased amount of families and gained in popularity throughout the year following publicity done on social media and through parent newsletters. 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.

In late November 2024, thanks to a grant received by the Agency for French Education Abroad (AEFE), the *Petit Club* was able to acquire bookshelves and to open a small library (over 350 titles) of books in French languages for the French community to access for free on Saturdays during the sessions at the Village Hall of Littlemore. The library loans are managed by two trustees using the free version of the Librarika online platform.

#### Special events:

During the academic year 2024-25, the following events were put in place for the families of our wider community:

- A Carnival in March, bringing the French tradition of school children celebrating *Mardi Gras* to the French community of Oxfordshire. The event included crafts and fun activities for all, a reading session with a Kamishibai theatre in French, a costume competition, and food and

drinks. The event was attended by over 100 people. We also celebrated *Mardi Gras* with the families attending the Club des Minis before this event.

- A 'Kermesse': an end of school year fete in June 2025 which was an opportunity to showcase the work of our theatre group and songs learned by the children in French. It was attended by over 100 people.
- 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 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 and to further *Le Petit Club*'s vision and mission.
- Day-to-day administrative management is the shared responsibility of the Trustees as detailed in the operating manual established in late 2024.
- 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 *Petit Club*'s work, activities, and events,
- their current involvement in the *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 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.

The new Trustee must then be cleared through an enhanced DBS check and if satisfactory, is provided with an induction on the role of Trustees at the *Petit Club* and our operational procedures. Following on from the induction, the new trustee is invited to the next *Le Petit Club* trustees meeting to be introduced to other trustees. No new trustees have been recruited during this financial year but a recruitment campaign will be one of the strategic priorities for next year.

#### ***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 *Petit Club* trustees meeting attended, or shortly after, and before the person makes the decision to become a trustee.

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

- a copy of the *Petit Club*'s Constitution
- a copy of the *Petit Club*'s latest Trustees' Annual Report and statement of accounts.
- A copy of the *Petit Club*'s Operational Manual where all roles and responsibilities of Le Petit Club's trustees are outlined.

In addition, the new trustee is granted access to the *Petit Club*'s data repository, where all documents pertaining to the organisation of the *Petit Club* are centralised and shared with all trustees. This includes the *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.

Training for new and current Trustees on governance, safeguarding, health and safety and other thematic of relevance to charity governance and compliance is provided by the *Petit Club* mainly through the Parapluie FLAM's subsidised training including the online platform iHASCO. External training can also be provided as required.

***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 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 and supervision of activities including the opening and closure of the sites where courses take place.

##### Charity trustees' organisation

Charity trustees	Role
Patricia Cawte-Dutheil	Secretary and administration
Clotilde Levecque	Finance advice and Treasurer
Delphine Elbes	Supervision of activities in Village Hall on Saturdays
Céline Cornereau	Governance Lead and communication
Sophie Jegouic-Goodall	Teachers' coordination, grants and H&S Lead
Claire de Wambrechies (resigned in February 2026)	Safeguarding Lead and Pedagogy

The charity trustees meet every six to eight weeks during term-time, or when required. The meeting is occasionally (at least on a termly basis) attended by the Curriculum Coordinator who provides updates on the pedagogy. 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 Secretary 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.

#### 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. 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 currently benefit from only one small grant from France's Ministry of Foreign Affairs (via the AEFÉ), 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:

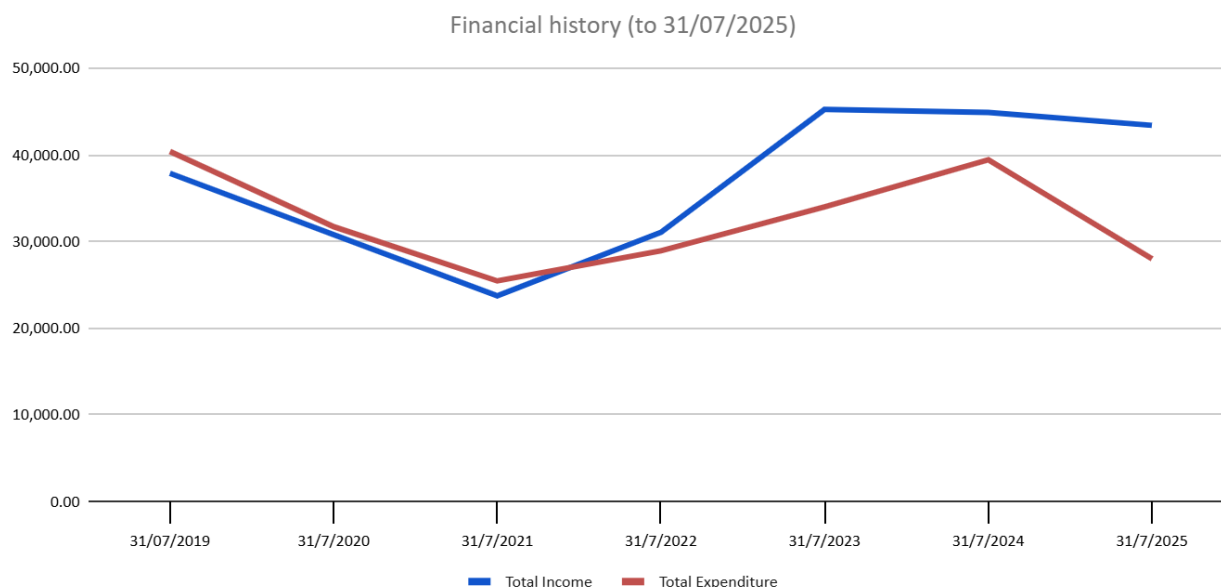
- good cultural offer
- open to families (with children of different ages)
- affordable and sometimes free of charge
- location to be easily accessible by public transport (bus, car)

## 6. Financial review including funding sources

The principal source of income for *Le Petit Club* is tuition fees, and in 2024/25 net fees including discounts totalled £41,973 (2023/24: £43,044). During the year, a further £284 was received in relation to cultural events.

2024/25 income was further boosted by the receipt of £847 in grants and donations (2023/24: £1,703). A surplus of £ 15,396 was recorded during the year, nearly three times more than during the previous financial year (2023/24: £5,462), increasing overall funds to £41,801 (2023/24: £ 26,405).

This significant surplus is due to savings in employee costs (worth £11,753 in 2023-24) achieved through the halt on the recruitment of a new Administrator in 2024/25, and the intent to increase the *Petit Club*'s reserves for the next financial year.



## 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 2024/25 the level of free reserves to cover for salaries, rent, governance costs (including bank charges, accountancy, and insurance) had grown to £40,954 (2024/25: £25,515). 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 asked all trustees and teachers to read and sign confirmation that they have read and understood the policy and procedures concerning safeguarding and anti-bullying. We requested and obtained clean enhanced 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 have a section on online safeguarding in our safeguarding policy to ensure maximum relevant protection given the new online teaching circumstances. Also, the parents are asked to fill in an 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 ensure that enough personnel (trustees and teachers) receives professional external training in first aid and fire safety (Fire Marshall training).

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.

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;
- To standardise our course offer for classes taking place on Saturdays which will increase from a one hour session to one hour thirty, same as for the Tuesday lessons.
- Reopen our drama lessons on Saturdays for children over 10 years of age.
- Pilot the opening of a preparation class for the junior DELF B1 (French language proficiency test)
- Pilot the opening of a choir for children aged between 6-9 years of age.
- 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.

- Expand the collection of books available in our library for children and adults. The club already owns a selection of books. Finance permitting, we will purchase additional books. Further books donations will be encouraged.
- Continue to invest in further training for our teachers, trustees and volunteers to support our strategic and operational priorities for next year.
- Launch a recruitment campaign for new Trustees.

## 9. 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: 31/05/2026

Full name: Clotilde Levecque

Position: Trustee (Treasurer)

Signature:



Date: 31/05/2026

Full name: Céline Cornereau

Position: Trustee (Governance Lead)

Signature:



Date: 31/05/2026

Full name: Patricia Cawte-Dutheil

Position: Trustee (Secretary)

## Independent Auditor's Report



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 2025

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 2025

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").

Independent  
examiner's statement


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.

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:

30 May 2026

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



## Statement of Financial Activities

For the Period 1 August  
2024 to 31 July 2025

		31 July 2025			31 July 2024		
	Notes	Unrestricted funds	Restricted Funds	Total funds	Unrestricted funds	Restricted Funds	Total funds
		£	£	£	£	£	£
<b>Income and endowments from:</b>							
Donations and Legacies	2	0	0	0	814	0	814
Grants	3	0	847	847	0	889	889
Charitable Activities	4	42,425	0	42,425	43,111	0	43,111
Fundraising	5	130	0	130	70	0	70
Investments							
<b>Total</b>		42,555	847	43,401	43,995	889	44,884
<b>Expenditure on:</b>							
Raising Funds		0	0	0	88	0	88
Charitable Activities	6	27,116	889	28,005	39,334	0	39,334
<b>Total</b>		27,116	889	28,005	39,422	0	39,422
<b>Net income/(expenditure)</b>		15,438	(42)	15,396	4,572	889	5,462
<b>Transfer between funds</b>		0	0	0	0	0	0
<b>Other recognised gains/(losses):</b>							
Gain/(losses) on revaluation of fixed assets							
<b>Net movement in funds</b>		15,438	(42)	15,396	4,572	889	5,462
<b>Reconciliation of funds:</b>							
Total funds brought forward		25,515	889	26,405	20,943	0	20,943

<b>Total funds carried forward</b>	12	40,954	847	<b>41,801</b>	<b>25,515</b>	<b>889</b>	<b>26,405</b>
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The notes on pages 19 to 25 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 2025			31 July 2024		
	Notes	Unrestricted funds	Restricted Funds	Total Funds	Unrestricted funds	Restricted Funds	Total Funds
		£	£	£	£	£	£
<b>Fixed assets</b>							
Tangible Assets		0	0	0	0	0	0
<b>Total fixed assets</b>		0	0	0	0	0	0
<b>Current assets</b>							
Cash at bank and in hand	8	41,062	847	41,909	27,121	889	28,011
Debtors and Prepayments	9	1,042	0	1,042	38	0	38
<b>Total current assets</b>		42,104	847	42,951	27,159	889	28,049
Creditors: amounts falling due within one year	10	(1,150)	0	(1,150)	(1,643)	0	(1,643)
<b>Net current (liabilities)/assets</b>		40,954	847	41,801	25,516	889	26,405
<b>Total assets less current liabilities</b>		40,954	847	41,801	25,516	889	26,405
<b>Total net assets</b>		<b>40,954</b>	<b>847</b>	<b>41,801</b>	<b>25,516</b>	<b>889</b>	<b>26,405</b>
<b>Funds of the Charity</b>							
Restricted funds	12		847	847	0	889	889
Unrestricted funds	12	40,954		40,954	25,515		25,515
<b>Total funds</b>		<b>40,954</b>	<b>847</b>	<b>41,801</b>	<b>25,515</b>	<b>889</b>	<b>26,405</b>

The notes on pages 19 to 25 form an integral part of the financial statements.

The Financial Statements were approved by the Trustees and authorised for issue on 13/05/2026 and signed on their behalf by:

**Signature:** 

Print Name: Clotilde Levecque

## 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* 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	Restrict ed funds	2025 Total funds	2024Total funds
	£	£	£	£
Donations and Legacies	0	0	0	814
	<b>0</b>	<b>0</b>	<b>0</b>	<b>814</b>

## 3) Incoming Resources from Grants

	Unrestricted funds	Restrict ed funds	2025 Total funds	2024 Total funds
	£	£	£	£
Grants	0	847	847	889
	<b>0</b>	<b>847</b>	<b>847</b>	<b>889</b>

#### 4) Incoming Resources from Charitable Activities

	Unrestricted funds	Restrict ed funds	2025 Total funds	2024 Total funds
Student Tuition Fees	45,924	0	45,924	47,828
Special Events	284	0	284	0
Sale of Teaching Manuals	99	0	99	18
Discounts	(3,951)	0	(3,951)	(4,784)
Interest Received*	69	0	69	49
	<b>42,425</b>	<b>0</b>	<b>42,425</b>	<b>43,111</b>

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

#### 5) Incoming Resources from Fundraising

	Unrestricted funds	Restrict ed funds	2025 Total funds	2024 Total funds
Special Events	130	0	130	70
	<b>130</b>	<b>0</b>	<b>130</b>	<b>70</b>

#### 6) Analysis of Charitable Activities

	Basis of Allocation	Unrestricted funds	Restrict ed funds	2025 Total funds	2024 Total funds
<b>Direct Charitable Activities:</b>		£	£	£	£
Teacher Fees	Direct	15,645	0	15,645	17,521
Teaching Books & Materials	Direct	268	0	268	173
Teacher Training & DBS Checks, Travel & Other	Direct	53	0	53	152
Special Events	Direct	160	0	160	0
Equipment Purchases	Direct	218	218	435	0

**Support Costs:**

Staff Costs (see Note 7)	Time based	(243)	0	(243)	11,753
Contractor Costs	Time based	1,497	0	1,497	720
Rent costs	Usage	6,043	671	6,715	6,721
IT & Telecoms	Usage	202	0	202	225
Subscriptions & Sundry Expenses	Usage	219	0	219	320
Insurances	Usage	244	0	244	220
Bank Charges	Usage	66	0	66	91
		<b>24,371</b>	<b>889</b>	<b>25,260</b>	<b>37,894</b>

**Governance:**

Accountancy	Direct	2,225	0	2,225	1,150
Independent Examination	Direct	250	0	250	250
Trustee Training	Direct	236	0	236	0
Data Protection Fee	Direct	40	0	40	40
		<b>2,746</b>	<b>0</b>	<b>2,746</b>	<b>1,440</b>

**Total Charitable Activities**

<b>27,116</b>	<b>889</b>	<b>28,005</b>	<b>39,334</b>
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**7) Employees**

	<b>2025</b>	<b>2024</b>
	£	£
Salaries and Wages	(193)	11,594
Social Security costs	(51)	158
	<u>(243)</u>	<u>11,753</u>

No employees received employment benefits for the reporting period of more than £60,000 (2024: none).

**Average headcount in the year**

	<b>2025</b>	<b>2024</b>
Teaching, Governance & Support	0	1

**8) Cash and cash equivalents**

	Unrestricted	2025 Restricted	Total	2024 Total
	£	£	£	£
CAF Bank Account	41,062	847	41,909	27,988
Cash in Hand	0	0	0	23
<b>Total Cash at Bank and in Hand</b>	<b>41,062</b>	<b>847</b>	<b>41,909</b>	<b>28,011</b>

**9) Debtors and Prepayments**

	Unrestricted	2025 Restricted	Total	2024 Total
	£	£	£	£
Trade debtors	1,042	0	1,042	38
Prepayments and accrued income	0	0	0	0
<b>Total</b>	<b>1,042</b>	<b>0</b>	<b>1,042</b>	<b>38</b>

**10) Analysis of current liabilities****Analysis of creditors: falling due within one year**

	2025 Unrestricted	2025 Restricted	2025 Total	2024
	£	£	£	£
Accountancy Fees	900	0	900	900
Payroll liabilities (including pensions)	0	0	0	51
Independent Examiner's Fee	250	0	250	250
Accruals and Deferred Income	0	0	0	443
<b>Total</b>	<b>1,150</b>	<b>0</b>	<b>1,150</b>	<b>1,643</b>

**11) Assets represented by each fund**

	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024
	£	£	£	£
Fixed Assets	0	0	0	0
Current Assets	42,104	847	42,951	28,049
Current Liabilities	(1,150)		(1,150)	(1,643)
<b>Total</b>	<b>40,954</b>	<b>847</b>	<b>41,801</b>	<b>26,406</b>

**12) Charity funds**



	Balance at 31 July 2024 £	Income £	Expenditure £	Transfer between funds	Balance at 31 July 2025 £
<b>Restricted Funds</b>					
<b>(Library)</b>	889	0	889		0
<b>Restricted Funds</b>	0	847	0		847
<b>(2025 grant))</b>					
	<b>889</b>	<b>847</b>	<b>889</b>		<b>847</b>
<b>Unrestricted Funds</b>	25,515	42,555	(27,116)		40,953
	<b>25,515</b>	<b>42,555</b>	<b>(27,116)</b>	<b>0</b>	<b>40,953</b>
<b>Total Funds</b>	<b>26,404</b>	<b>43,401</b>	<b>(26,227)</b>	<b>0</b>	<b>41,800</b>

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

### **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 (2023-24: £nil).