

Charity registration number 1193284

Company registration number CE024724 (England and Wales)

LA PETITE ECOLE DE LEICESTER
CHARITABLE INCORPORATED ORGANISATION (CIO)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

LA PETITE ECOLE DE LEICESTER
CHARITABLE INCORPORATED ORGANISATION (CIO)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Coombes O T Raharison H Tucker E Roche-Miller C Collins
Secretary	
Charity number	1193284
Company number	CE024724
Principal address	8 Chestnut Walk Groby Leicestershire LE6 9EU
Registered office	8 Chestnut Walk Groby Leicestershire LE6 9EU
Independent examiner	Thomas Mayfield BA ACA Mayfield & Co (Accountants) Ltd 2 Merus Court Meridian Business Park Leicester LE19 1RJ

LA PETITE ECOLE DE LEICESTER
CHARITABLE INCORPORATED ORGANISATION (CIO)
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LA PETITE ECOLE DE LEICESTER
CHARITABLE INCORPORATED ORGANISATION (CIO)
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 AUGUST 2022

The Trustees present their annual report and financial statements for the year ended 31 August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity, La Petite de Ecole Leicester was granted charitable status on the 27 January 2021 as a Charitable Incorporated Organisation (CIO).

Charitable objects

The aims and objectives of the CIO are For the public benefit, to advance the education of bilingual or plurilingual children in the East Midlands community, by teaching them French as a native language, promoting the culture of French speaking countries and bilingualism.

Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.

La petite ecole de Leicester is a Saturday French school in Leicestershire, open to French-speaking children from pre-school onwards. It seeks to advance the education of bilingual or plurilingual children in the local community, by teaching them French as a native language, promoting the culture of French speaking countries and bilingualism. Classes are held in a primary school in Leicester. All our activities are designed to provide services for the public benefit of our service users.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

La petite ecole de Leicester opened its doors in September 2021, and now welcomes over 60 children split over four classes and a play group for the under-fours. The four classes are run by qualified teachers and assistants who are all native French speakers. The lessons are adapted to the age and ability of the children, and cover a range of activities including reading, writing, spelling, arts and crafts. The play group involves singing, reading, arts and crafts, with a different weekly theme. La petite ecole de Leicester has set up a French library with books for all age groups and abilities.

La petite ecole de Leicester has organised a series of seasonal events to celebrate cultural traditions. For example, galette des rois (January 2022) and Mardi Gras (March 2022).

The children enjoy socialising with other Leicestershire French-speaking children from different schools in the area. From a governance perspective, we have a safeguarding and child protection policy and a risk assessment in place. DBS checks are obtained for all trustees, teachers and assistants.

All teachers have received safeguarding training. The school is member of the French umbrella association "Parapluie FLAM" that provides support and establishes cooperation between other similar schools in the UK.

Financial review

The statement of financial activities on page 5 shows a total income of £28,003 and expenditure of £26,656 across our unrestricted and restricted funds.

This provides a surplus of £1,347 for the year ended 31 August 2022 and there remains this surplus to carry forward.

LA PETITE ECOLE DE LEICESTER
CHARITABLE INCORPORATED ORGANISATION (CIO)
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

Going Concern

The charity has no known uncertainties as there is funding for the academic year ahead.

Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for an alternative specific use should be maintained at a level equivalent to between three and six months of normal expenditure. The trustees estimate normal ongoing annual costs to be between £25,000 and £50,000 per year. The reserves on the face of things look below what may normally be needed. In normal circumstances, the trustees estimate that reserves at a level of approximately £10,000 would ensure that, in the event of a significant drop in funding, they would be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The charity's principal sources of funds (including any fundraising)

The charity's principal source of funds are the school fees paid by the attending families. The school fees are determined every year at the lowest possible level to balance operational expenditure. La petite ecole de Leicester received a grant from the AEFE (Agency for French education abroad) in 2021 and 2022 to aid the start up of the charity. The charity reserves are kept at a level that are adequate to fulfil our continuing obligations.

A description of the principal risks facing the charity

The trustees consider that a major risk is one, which if it materialised, would have a significant adverse impact on the charities ability to function and achieve its purposes as identified in its Constitution. The trustees recognise that risks can arise not only from the charity's activities but also from failure to act or exploit opportunities. Our principal risk is lack of funding. The trustees actively review the major risks which the charity faces on a regular basis and believe that they have established systems to mitigate any significant operational or business risks.

Structure, governance and management

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

M Coombes
O T Raharison
H Tucker
E Roche-Miller
C Collins

Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees

Trustees are appointed by the Board. Voting usually takes place during the Annual General Meeting (AGM). Trustees are eligible for reappointment every year at the AGM, until either their position is challenged, or they resign.

Policies and procedures adopted for the induction and training of trustees

DBS checks are obtained for all trustees, teachers and assistants. All trustees, teachers and assistants have to provide a Safeguarding training certificate and to familiarise themselves with the charity's Safeguarding policy.

The charity also employs an administrator, four teachers, three teaching assistants and one coordinator for the play group.

A number of volunteers help us run the library and organise various events throughout the year.

The school is member of the French umbrella association "Parapluie FLAM" that provides support and establishes cooperation between other similar schools in the UK.

LA PETITE ECOLE DE LEICESTER
CHARITABLE INCORPORATED ORGANISATION (CIO)
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

The Trustees report was approved by the Board of Trustees.

Helene Tucker

H Tucker
Trustee

24 May 2023

LA PETITE ECOLE DE LEICESTER
CHARITABLE INCORPORATED ORGANISATION (CIO)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF LA PETITE ECOLE DE LEICESTER

I report to the Trustees on my examination of the financial statements of La Petite Ecole De Leicester (the Charity) for the year ended 31 August 2022.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Thomas Mayfield BA ACA

Mayfield & Co (Accountants) Ltd
2 Merus Court
Meridian Business Park
Leicester
LE19 1RJ

Dated: 24 May 2023

LA PETITE ECOLE DE LEICESTER
CHARITABLE INCORPORATED ORGANISATION (CIO)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Income from:					
Donations and legacies	3	575	8,369	8,944	-
Other trading activities	4	19,059	-	19,059	-
Total income		19,634	8,369	28,003	-
Expenditure on:					
Charitable activities	5	18,287	8,369	26,656	-
Net income for the year/ Net movement in funds		1,347	-	1,347	-
Fund balances at 1 September 2021		-	-	-	-
Fund balances at 31 August 2022		1,347	-	1,347	-

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

LA PETITE ECOLE DE LEICESTER
CHARITABLE INCORPORATED ORGANISATION (CIO)
BALANCE SHEET

AS AT 31 AUGUST 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	10	-		1,427	
Cash at bank and in hand		12,804		9,226	
		<u>12,804</u>		<u>10,653</u>	
Creditors: amounts falling due within one year	11	(11,457)		(10,653)	
		<u></u>		<u></u>	
Net current assets			1,347		-
			<u></u>		<u></u>
Income funds					
Unrestricted funds			1,347		-
			<u>1,347</u>		<u>-</u>
			<u></u>		<u></u>

The notes on pages 7 to 14 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 24 May 2023

Marion Coombes

M Coombes
Trustee

Company registration number CE024724

LA PETITE ECOLE DE LEICESTER
CHARITABLE INCORPORATED ORGANISATION (CIO)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

Charity information

The charity, La Petite de Ecole Leicester was granted charitable status on the 27 January 2021 as a Charitable Incorporated Organisation (CIO).

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

LA PETITE ECOLE DE LEICESTER
CHARITABLE INCORPORATED ORGANISATION (CIO)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measures at their settlement value with the exception of bank loans, which are subsequently measured at amortised cost using the effective interest method.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

LA PETITE ECOLE DE LEICESTER
CHARITABLE INCORPORATED ORGANISATION (CIO)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Donations and gifts	575	-	575	-
Other general grants	-	8,369	8,369	-
	<u>575</u>	<u>8,369</u>	<u>8,944</u>	<u>-</u>
	<u><u>575</u></u>	<u><u>8,369</u></u>	<u><u>8,944</u></u>	<u><u>-</u></u>
Donations and gifts				
Private Donations	575	-	575	-
	<u>575</u>	<u>-</u>	<u>575</u>	<u>-</u>
	<u><u>575</u></u>	<u><u>-</u></u>	<u><u>575</u></u>	<u><u>-</u></u>
Grants receivable for core activities				
AEFE Grant	-	8,369	8,369	-
	<u>-</u>	<u>8,369</u>	<u>8,369</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>8,369</u></u>	<u><u>8,369</u></u>	<u><u>-</u></u>

LA PETITE ECOLE DE LEICESTER
CHARITABLE INCORPORATED ORGANISATION (CIO)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

4 Other trading activities

	Unrestricted funds	Total
	2022	2021
	£	£
Annual membership subscriptions	1,700	-
Fundraising events	715	-
Sundry income	22	-
Term fees	15,804	-
Stay and play fees	688	-
Training income	130	-
Other trading activities	19,059	-

5 Charitable activities

	Unrestricted funds	2021
	2022	
	£	£
Teaching materials and stationery	1,208	-
Rent	5,345	-
Administration fees	160	-
Insurance	337	-
Equipment purchases	642	-
Staff expenses	15,741	-
Stay and play expenses	454	-
Computer running costs	360	-
Training expenses	54	-
Subscription fees	35	-
Sundry expenses	40	-
	24,376	-
Share of governance costs (see note 6)	2,280	-
	26,656	-
Analysis by fund		
Unrestricted funds	18,287	-
Restricted funds	8,369	-
	26,656	-

LA PETITE ECOLE DE LEICESTER
CHARITABLE INCORPORATED ORGANISATION (CIO)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

6 Support costs

	Support costs	Governance costs	2022
	£	£	£
Independent examiner fees	-	1,680	1,680
Accountancy	-	600	600
	<u>-</u>	<u>2,280</u>	<u>2,280</u>
Analysed between			
Charitable activities	-	2,280	2,280
	<u>-</u>	<u>2,280</u>	<u>2,280</u>

Governance costs includes payments to the independent examiner of £1,680 (2021- £0) for examination fees.

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-
	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Prepayments and accrued income	-	1,427
	<u>-</u>	<u>1,427</u>

LA PETITE ECOLE DE LEICESTER
CHARITABLE INCORPORATED ORGANISATION (CIO)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

11 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Deferred income	12	9,777	10,653
Accruals and deferred income		1,680	-
		<u>11,457</u>	<u>10,653</u>

12 Deferred income

	2022 £	2021 £
Other deferred income	<u>9,777</u>	<u>10,653</u>

Deferred income is included in the financial statements as follows:

	2022 £	2021 £
Deferred income is included within:		
Current liabilities	<u>9,777</u>	<u>10,653</u>
Movements in the year:		
Deferred income at 1 September 2021	10,653	-
Released from previous periods	(876)	-
Resources deferred in the year	<u>-</u>	<u>10,653</u>
Deferred income at 31 August 2022	<u>9,777</u>	<u>10,653</u>

LA PETITE ECOLE DE LEICESTER
CHARITABLE INCORPORATED ORGANISATION (CIO)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

13 Unrestricted funds

	Balance at 1 September 2020	Movement in funds		Balance at 1 September 2021	Movement in funds		Balance at 31 August 2022
	£	Income £	Expenditure £	£	Income £	Expenditure £	£
General	-	-	-	-	19,634	(18,287)	1,347
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,634</u>	<u>(18,287)</u>	<u>1,347</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,634</u>	<u>(18,287)</u>	<u>1,347</u>

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 September 2020	Movement in funds		Balance at 1 September 2021	Movement in funds		Balance at 31 August 2022
	£	Income £	Expenditure £	£	Income £	Expenditure £	£
AEFE Grant	-	-	-	-	8,369	(8,369)	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,369</u>	<u>(8,369)</u>	<u>-</u>

LA PETITE ECOLE DE LEICESTER
CHARITABLE INCORPORATED ORGANISATION (CIO)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Fund balances at 31 August 2022 are represented by:				
Current assets/(liabilities)	1,347	-	1,347	-
	<u>1,347</u>	<u>-</u>	<u>1,347</u>	<u>-</u>
	<u><u>1,347</u></u>	<u><u>-</u></u>	<u><u>1,347</u></u>	<u><u>-</u></u>

16 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

Signature Certificate

Reference number: O3DUZ-TIQKF-MEYEG-RZP8R

Signer

Timestamp

Signature

Helene Tucker

Email: info@lapetitecoledelleicester.co.uk

Shared via link

Sent:

24 May 2023 15:05:48 UTC

Viewed:

24 May 2023 15:12:04 UTC

Signed:

24 May 2023 16:04:14 UTC

Helene Tucker

IP address: 80.43.147.215

Location: Nottingham, United Kingdom

Marion Coombes

Email: marion.kr@hotmail.fr

Shared via link

Sent:

24 May 2023 15:05:48 UTC

Viewed:

24 May 2023 15:12:34 UTC

Signed:

24 May 2023 16:58:52 UTC

Marion Coombes

IP address: 185.113.232.4

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