

L'ECOLE FRANCAISE DE BRISTOL

England & Wales · Charity number 900410

Details

Status Registered

Legal form Charitable company

Company number [02463900](#)

Registered 1990-04-04

Register [View on the Charity Commission register](#)

Contact

Address 43 Toronto Road
Bristol
BS7 0JR

Phone 01179692410

Email ecoledebristol@outlook.com

Website www.ecolefrancaisedebristol.org

Activities

Objects: THE ADVANCEMENT OF THE EDUCATION OF THE PUBLIC IN THE STUDY OF THE FRENCH LANGUAGE AND THE STUDY OF FRENCH LITERATURE, HISTORY AND CULTURE. FOR DETAILS SEE CLAUSE 3 OF THE MEMORANDUM OF ASSOCIATION.

Activities: Classes for bilingual children from 3 to 16 and French as a Foreign Language classes for children aged 3 to 12 years.

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- Bristol City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£424,218	£451,699	-	-
2023-08-31	£395,239	£393,885	-	-
2022-08-31	£378,569	£365,848	-	-
2021-08-31	£264,040	£300,274	-	-
2020-08-31	£263,245	£283,368	-	-

Trustees

Name	Role	Appointed
AMBER STECHMAN		2024-03-01
CHRISTOPHER RANDELL McINTOSH VAGG		2024-03-01
EMILIE POLETTI-LAWSON		2024-07-02
ETIENNE ARDON		2022-12-12
NICOLAS HATTON		2014-09-12
SERGE CREN		
Wade Nottingham		2026-06-11

L'ECOLE FRANCAISE DE BRISTOL

England & Wales - Charity number 900410

Accounts

REGISTERED COMPANY NUMBER: 02463900 (England and Wales)
REGISTERED CHARITY NUMBER: 900410

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2024
for
L'ecole Francaise De Bristol

Dunkley's
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
United Kingdom
BS32 4JY

L'ecole Francaise De Bristol

**Contents of the Financial Statements
for the Year Ended 31 August 2024**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 13
Detailed Statement of Financial Activities	14 to 15

L'ecole Francaise De Bristol

Report of the Trustees
for the Year Ended 31 August 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of 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

Public benefit

Preschool

- Preschool children aged 2 may be entitled to a funded place for up to 15 hours per week.
- Preschool children aged 3 and 4 are entitled to a funded place for a minimum of 15 hours per week and for up to 30 hours per week.
- The French government may provide a grant for terms when pupils are eligible to only 15 hours' funding or to none, subject to various conditions of eligibility.

Parents are provided with information on schemes that may offer a reduction in fees.

Fees charged remain comparable to those of most full day nurseries in the area, despite the specificity of the service provided (French language programme run by qualified teachers). They are similar or below those of Bristol's Children's Centres.

Day release

- Fees charged are moderate for the "day release" primary classes (around £6.38 per hour) especially as
 - Teaching assistants are employed for many classes, resulting in a high ratio of staff to children
 - All classes are led by a qualified teacher
- The School's bursary scheme helped lower-income families access the service; it supported 8 pupils. Parents are provided with information on this scheme.

Other services

Fees charged are comparable to those for similar activities.

The School's bursary scheme can support GCSE pupils of lower-income families; parents are provided with information on this scheme.

Events are organised with low entry fees or none.

L'ecole Francaise De Bristol

Report of the Trustees for the Year Ended 31 August 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Ecole Française de Bristol ("The School") teaches children aged from 3 to 16. It runs 1 preschool class, 8 primary "day release" classes for bilingual pupils with wraparound care ("garderie"), 3 after-school/Saturday classes and 1 Toddler Group.

- Preschool pupil numbers were down 1 at just above 14 (full-time equivalent over the year)
- Day release pupil numbers were down 10 at c. 130 (average over the year)
- Garderie bookings were stable with c. 12 children per session (average over the year)
- French as a Foreign Language pupil numbers were stable at c. 6 per session (average over the year)
- GCSE pupil numbers were close to capacity at c. 16 (average over the year)
- Saturday Club pupil numbers were close to capacity at c. 18 (average over the year)
- Bambins (Toddler Group) pupil numbers were close to capacity at c. 14 (average over the year)

The accounts for the year ended 31 August 2024 show a deficit of £27,481.

Income

Fees make up close to 80% of overall income. This proportion is rising.

The other main source of income is the Nursery Education Grant, which finances funded sessions in the Preschool:

- for 2-year-olds for up to 15 hours per week (Funding was extended to children in this age range from April 2024). Funding is £7.84 hourly.
- and for 3 and 4 years-olds for up to 30 hours per week. Funding is £5.10 hourly.

Funding is below cost, even more so for a specialist (French Language and Curriculum) programme. For 3-year-olds, funding has barely increased since April 2017, despite high inflation years and large increases to the National Minimum Living Wage.

The School received interest of £1,123 on reserves deposited in savings accounts.

It received a credit from Bristol City Council of £5,389 on utility charges (VAT refund).

Expenditure

- The School invested in staff to reinforce the teaching, teaching assistant, administrative and leadership teams and raised salaries to retain its highly qualified, specialist bilingual workforce.
- It also invested in ICT to maintain or modernise working tools and to improve efficiency.
- It subscribed to online services to advertise staff vacancies and also, to support best practice governance.
- The above-mentioned credit exceptionally reduces the cost of utilities.

L'ecole Francaise De Bristol

Report of the Trustees
for the Year Ended 31 August 2024

FUTURE PLANS

- The School's leadership structure is changing. There is now a full-time headteacher; further management expansion is necessary for a School of this size (more than 200 pupils) and to manage successful day release partnerships.
- More administration staff has been recruited, to manage admissions as well as schemes such as funded hours for the preschool / involving etc.
- The school is investing in I.T. systems further, to find efficiencies, as well as to develop marketing and communication tools linked to its website.
- The school is bringing salaries closer to market rates, to recruit and retain specialist, bilingual staff.
- There is a strategy to address low preschool pupil numbers, which is expected to have an impact on registrations for the next academic year.
- Directors are working on securing another long-term lease from Bristol City Council.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
02463900 (England and Wales)

Registered Charity number
900410

Registered office
3 Temple Way
Temple Back East
City of Bristol
BS1 6DZ

Trustees

S Cren
N Hatton
G Fraisse (resigned 1.2.24)
Ms A Stechman (appointed 1.3.24)
C R M Vagg (appointed 1.3.24)
Mrs E Poletto-Lawson (appointed 2.7.24)
Mrs E M Ardon

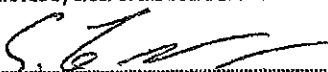
Company Secretary

E Tenant

Independent Examiner

Ursula White FCCA
Dunkley's
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
United Kingdom
BS32 4JY

Approved by order of the board of trustees on 29/05/2025 and signed on its behalf by:


.....
S Cren - Trustee

**Independent Examiner's Report to the Trustees of
L'ecole Francaise De Bristol**

Independent examiner's report to the trustees of L'ecole Francaise De Bristol ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.



Lisa White FCCA
The Association of Chartered Certified Accountants

Dunkley's
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
United Kingdom
BS32 4JY

Date: 29/05/2025

L'ecole Francaise De Bristol

Statement of Financial Activities
for the Year Ended 31 August 2024

		31.8.24 Unrestricted fund £	31.8.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	89,915	88,019
Other trading activities	3	333,180	306,642
Investment income	4	1,123	578
Total		<u>424,218</u>	<u>395,239</u>
EXPENDITURE ON			
Raising funds	5	1,719	1,099
Charitable activities	6		
Charitable Activities		387,312	332,763
Support costs		62,668	60,022
Total		<u>451,699</u>	<u>393,884</u>
NET INCOME/(EXPENDITURE)		(27,481)	1,355
RECONCILIATION OF FUNDS			
Total funds brought forward		268,938	267,583
TOTAL FUNDS CARRIED FORWARD		<u><u>241,457</u></u>	<u><u>268,938</u></u>

The notes form part of these financial statements

L'ecole Francaise De Bristol

Balance Sheet
31 August 2024

	Notes	31.8.24 Unrestricted fund £	31.8.23 Total funds £
FIXED ASSETS			
Tangible assets	13	906	643
CURRENT ASSETS			
Debtors	14	14,202	41,228
Cash at bank		349,103	301,496
		<u>363,305</u>	<u>342,724</u>
CREDITORS			
Amounts falling due within one year	15	(122,754)	(74,429)
		<u>240,551</u>	<u>268,295</u>
NET CURRENT ASSETS			
		<u>241,457</u>	<u>268,938</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>241,457</u>	<u>268,938</u>
NET ASSETS			
		<u>241,457</u>	<u>268,938</u>
FUNDS	16		
Unrestricted funds		241,457	268,938
TOTAL FUNDS		<u>241,457</u>	<u>268,938</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.


The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 29/05/2025 and were signed on its behalf by:


.....
S Cren - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 August 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Raising funds

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

Allocation and apportionment of costs

Staff costs are allocated on the basis of estimated time spent on any activity during the year. All other support costs that cannot be allocated directly are apportioned on the same basis as staff costs.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Computer equipment	- 33.33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	31.8.24	31.8.21
	£	£
Nursery education grant	89,582	87,976
SEN Grant	274	-
Early years pupil premium	-	-
Donations	59	19
Sundry income	-	25
STAFE Grant	-	657
	<hr/>	<hr/>
	89,915	88,677
	<hr/>	<hr/>

Grants received, included in the above are as follows:

31.8.24	31.8.23
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L'ecole Francaise De Bristol

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

2. DONATIONS AND LEGACIES - continued

	£	£
Other Grants	-	-
	<u>-</u>	<u>-</u>

3. OTHER TRADING ACTIVITIES

	31.8.24	31.8.23
	£	£
Fees receivable from provision of education	333,180	306,642
	<u>333,180</u>	<u>306,642</u>

4. INVESTMENT INCOME

	31.8.24	31.8.23
	£	£
Deposit account interest	1,123	578
	<u>1,123</u>	<u>578</u>

5. RAISING FUNDS

Raising donations and legacies

	31.8.24	31.8.23
	£	£
Advertising	1,719	1,099
	<u>1,719</u>	<u>1,099</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Charitable Activities	329,697	57,615	387,312
Support costs	-	62,668	62,668
	<u>329,697</u>	<u>120,283</u>	<u>449,980</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.8.24	31.8.23
	£	£
Staff costs	310,631	258,313
Books and materials	5,238	7,120
Training	719	480
Bad debts	1,046	1,292
Office expenses	1,385	6,041
Fruit and snacks	3,061	2,617
AEFE membership fee	1,681	1,155
ICT support costs	4,596	633
Travel & meetings	137	52
EFB day release grants	1,203	-
	<u>329,697</u>	<u>277,703</u>

L'ecole Francaise De Bristol

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

8. SUPPORT COSTS

	Management	Governance	Totals
	£	costs	£
	£	£	£
Charitable Activities	-	57,615	57,615
Support costs	61,941	727	62,668
	<u>61,941</u>	<u>58,342</u>	<u>120,283</u>

Support costs, included in the above, are as follows:

	Charitable	Support	31.8.24	31.8.23
	Activities	costs	Total	Total
	£	£	activities	activities
	£	£	£	£
Rent and rates	-	33,817	33,817	33,470
Insurance	-	5,797	5,797	5,672
Light and heat	-	10,883	10,883	10,521
Telephone	-	2,952	2,952	2,576
Sundries	-	258	258	361
Maintenance	-	2,262	2,262	2,672
Cleaning	-	5,972	5,972	4,750
Wages	44,271	-	44,271	41,859
Insurance	644	-	644	630
Light and heat	1,209	-	1,209	1,170
Telephone	328	-	328	286
Sundries	29	-	29	40
Accountancy fees	2,458	-	2,458	2,256
Legal fees	-	-	-	210
Maintenance	-	-	-	297
Training	80	-	80	53
Bad debts	116	-	116	144
Cleaning	664	-	664	528
Rent and rates	3,757	-	3,757	3,719
Other professional services	2,713	-	2,713	2,470
ICT support	511	-	511	70
Travel & meetings	15	-	15	6
Site management	251	-	251	-
Governance	569	-	569	-
Depreciation of tangible fixed assets	-	727	727	1,322
	<u>57,615</u>	<u>62,668</u>	<u>120,283</u>	<u>115,082</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.8.24	31.8.23
	£	£
Depreciation - owned assets	727	1,322
Other operating lease charges	<u>49,666</u>	<u>48,879</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

Trustees' expenses paid for year ended 31.8.24 £380 ; none for year ended 31.8.23.

11. STAFF COSTS

	31.8.24	31.8.23
	£	£
Wages and salaries	320,504	274,877
Social security costs	26,370	18,353
Pension costs	6,683	5,810
	<u>353,557</u>	<u>299,040</u>

The average monthly number of employees during the year was as follows:

	31.8.24	31.8.23
Employees	<u>11</u>	<u>10</u>

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	88,019
Other trading activities	306,642
Investment income	578
Total	<u>395,239</u>
EXPENDITURE ON	
Raising funds	1,099
Charitable activities	
Charitable Activities	332,763
Support costs	60,022
Total	<u>393,884</u>
NET INCOME	1,355
RECONCILIATION OF FUNDS	
Total funds brought forward	267,583
TOTAL FUNDS CARRIED FORWARD	<u>268,938</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

13. TANGIBLE FIXED ASSETS			
	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 September 2023	10,670	17,069	27,739
Additions	-	990	990
	<hr/>	<hr/>	<hr/>
At 31 August 2024	10,670	18,059	28,729
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 September 2023	10,463	16,633	27,096
Charge for year	104	623	727
	<hr/>	<hr/>	<hr/>
At 31 August 2024	10,567	17,256	27,823
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 August 2024	103	803	906
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 August 2023	207	436	643
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		31.8.24	31.8.23
		£	£
Trade debtors		5,880	35,388
Prepayments		8,322	5,840
		<hr/>	<hr/>
		14,202	41,228
		<hr/> <hr/>	<hr/> <hr/>
15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		31.8.24	31.8.23
		£	£
Other creditors		17,572	5,480
Deferred income		46,228	24,519
Accrued expenses		52,489	44,430
Deferred grants		6,465	-
		<hr/>	<hr/>
		122,754	74,429
		<hr/> <hr/>	<hr/> <hr/>
16. MOVEMENT IN FUNDS			
	At 1.9.23	Net movement in funds	At 31.8.24
	£	£	£
Unrestricted funds			
General fund	268,938	(27,481)	241,457
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	268,938	(27,481)	241,457
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

L'ecole Francaise De Bristol

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

16. **MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	424,218	(451,699)	(27,481)
TOTAL FUNDS	<u>424,218</u>	<u>(451,699)</u>	<u>(27,481)</u>

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	267,583	1,355	268,938
TOTAL FUNDS	<u>267,583</u>	<u>1,355</u>	<u>268,938</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	395,239	(393,884)	1,355
TOTAL FUNDS	<u>395,239</u>	<u>(393,884)</u>	<u>1,355</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.22 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	267,583	(26,126)	241,457
TOTAL FUNDS	<u>267,583</u>	<u>(26,126)</u>	<u>241,457</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	819,457	(845,583)	(26,126)
TOTAL FUNDS	<u>819,457</u>	<u>(845,583)</u>	<u>(26,126)</u>

L'ecole Francaise De Bristol

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

L'ecole Francaise De Bristol

Detailed Statement of Financial Activities
for the Year Ended 31 August 2024

	31.8.24	31.8.23
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Nursery Education Grant	89,856	88,000
Donations	59	19
	<hr/>	<hr/>
	89,915	88,019
Other trading activities		
Fees receivable from provision of education	333,180	306,642
Investment income		
Deposit account interest	1,123	578
	<hr/>	<hr/>
Total incoming resources	424,218	395,239
EXPENDITURE		
Raising donations and legacies		
Advertising	1,719	1,099
Charitable activities		
Salaries and supply teaching	310,631	258,313
Books and materials	5,238	7,120
Training	719	480
Bad debts	1,046	1,292
Office expenses	1,385	6,041
Fruit and snacks	3,061	2,617
AEFE membership fee	1,681	1,155
ICT support costs	4,596	633
Travel & meetings	137	52
EFB day release grants	1,203	-
	<hr/>	<hr/>
	329,697	277,703
Support costs		
Management		
Rent and rates	33,817	33,470
Insurance	5,797	5,672
Light and heat	10,883	10,521
Telephone	2,952	2,576
Sundries	258	361
Maintenance	2,262	2,672
Cleaning	5,972	4,750
	<hr/>	<hr/>
	61,941	60,022
Governance costs		
Wages	44,271	41,859
Insurance	644	630
Light and heat	1,209	1,170
Telephone	328	285
Sundries	29	40
Accountancy fees	2,458	2,256
Carried forward	48,939	46,241

This page does not form part of the statutory financial statements

L'ecole Francaise De Bristol

Detailed Statement of Financial Activities
for the Year Ended 31 August 2024

	31.8.24	31.8.23
	£	£
Governance costs		
Brought forward	48,939	45,241
Legal fees	-	210
Maintenance	-	297
Training	80	53
Bad debts	116	144
Cleaning	664	528
Rent and rates	3,757	3,719
Other professional services	2,713	2,470
ICT support	511	70
Travel & meetings	15	6
Site management	251	-
Governance	569	-
Fixtures and fittings	104	282
Computer equipment	623	1,040
	<hr/>	<hr/>
	58,342	55,060
	<hr/>	<hr/>
Total resources expended	451,699	393,884
	<hr/>	<hr/>
Net (expenditure)/income	(27,481)	1,355
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements



L'ECOLE FRANCAISE DE BRISTOL

England & Wales - Charity number 900410

Accounts

REGISTERED COMPANY NUMBER: 2463900 (England and Wales)
REGISTERED CHARITY NUMBER: 900410

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2023
for
L'ecole Francaise De Bristol

Dunkley's
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

L'école Française De Bristol

**Contents of the Financial Statements
for the Year Ended 31 August 2023**

	Page
Report of the Trustees	1 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10 to 11
Notes to the Financial Statements	12 to 16
Detailed Statement of Financial Activities	17 to 18

L'ecole Française De Bristol

Report of the Trustees for the Year Ended 31 August 2023

The Committee presents its report together with financial statements for the year ended 31 August 2023.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal object of the Ecole Française de Bristol is the education of the public in the study of the French language, and the study of French literature, history, and culture.

The company is principally engaged in the furtherance and the advancement of the education of the public in the study of the French language and the study of French literature, history, and culture. There have not been any material changes in the objectives and policies in the last year.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Ecole Française de Bristol teaches children aged from 3 to 16. It runs a nursery class, 7 primary "day release" classes for bilingual pupils and a programme of after-school/Saturday classes.

Nursery numbers were low at under 15 (full-time equivalent).

Day release pupil numbers were high at over 140.

Day release wraparound care numbers were just under 13 pupils per session.

Numbers of pupils for after-school/Saturday classes took time to rebuild after long interruptions over the previous years during the pandemic; they remained fairly low overall except for the GCSE class which was full. Around 40 children attended these classes.

The accounts for the year ended 31 August 2023 show a surplus of £1,354

Income

Fees make up just over 75% of overall income. This proportion has been rising.

The other main source of income is the Nursery Education Grant, which finances funded sessions for 3 and 4 years-olds, for up to 30 hours per week. We have aligned the funded sessions to the Accredited French programme, but funding is below costs.

The funding does not cover a specialised programme, and it has been frozen since April 2017 despite:

Inflation, including significant recent rises

an increase to the minimum wage's main rate of close to 30% from April 2017 to April 2023

a large increase in energy costs

higher hygiene/cleaning costs

The School received interest of £577 on reserves deposited in savings accounts.

L'école Française De Bristol

Report of the Trustees
for the Year Ended 31 August 2023

Expenditure

The School invested in staff to reinforce the classroom assistant, administrative and governance teams and to retain its highly qualified, specialist team. Cleaning was brought in-house to save on costs.

It subscribed to online services to advertise staff vacancies and to support best practice governance.

The cost of utilities was partly subsidised by a temporary government initiative aimed at limiting the impact of high current inflation on energy prices for commercial users.

Reserves

Surpluses have enabled the school to build up a good level of reserves to meet expenditure in the event of an emergency. The current context of the pandemic brings to light the essential nature of reserves.

Reserves are split between several savings accounts.

L'école Française De Bristol

Report of the Trustees for the Year Ended 31 August 2023

FINANCIAL REVIEW

Investment Policy

The investment policy of the Trustees is to invest funds held as reserves in high interest deposit accounts. This is low risk investment as the funds may well be utilised in the short term.

Risk Management

The Trustees actively review major risks which the charity faces and are confident that the systems in place and reserves held are adequate to mitigate these risks.

Reserves Policy

All reserves are held for future expenditure on the principal object of the Ecole Française de Bristol, with adequate reserves retained so that funds are available to meet specific needs as and when required by the school.

PUBLIC BENEFIT TEST

Nursery children aged 3 and 4 are entitled to a funded place for a minimum of 15 hours per week and for up to 30 hours per week. The French government may provide a grant for terms when pupils are eligible to only 15 hours' funding or none, subject to various conditions of eligibility. Parents are provided with information on this scheme, and on other schemes that may offer a reduction in fees. Fees charged remain comparable to those of most full day nurseries in the area, despite the specificity of the service provided (French immersion class run by qualified teachers). They are similar or below those of Bristol's Children's Centres.

Fees charged are moderate for the "day release" primary classes (less than £5.75 per hour). Classroom assistants are employed for many classes, resulting in a high ratio of staff to children. All classes are led by a qualified teacher.

The School's bursary scheme helped lower-income families access some of the charity's services ; it supported 10 pupils.

FUTURE PLANS AND OUTLOOK

The School's Management structure is changing. The restructuring is continuing as the School expands its services, welcomes an increasing number of pupils, and establishes partnerships with an ever-larger number of primary schools, which requires close liaison to share information on safeguarding/health & safety and other systems as well as on educational aims and outcomes.

The school will make more use of external, specialist expertise to complement in-house knowledge, as necessary in various areas (e.g. Human Resources, ICT, Governance, Training etc.)

It will need to reinforce the administrative team.

Nursery

The School is taking part in the "extended childcare" Scheme. Funding for the scheme is set locally and may be increased or reduced according to criteria selected by the British government, such as local levels of deprivation, local staffing costs, local premises costs etc. The School's management will review the "free extended childcare places" offer annually so that participation in the Scheme does not compromise the nursery's viability nor the School's viability, as the service is funded below cost.

The service may need to adapt to changing patterns of attendance.

Day release

Pupil numbers are increasing. The School works in partnership with around 65 schools. The School has good liaison and communication systems with current and prospective partner schools. Feedback from headteachers is very complimentary.

Other classes

Pupil numbers are rising slowly.

General outlook

The Directors will work on a strategy to address low nursery pupil numbers ; the latter may be linked to changing working patterns and changing areas of residence for young families in Bristol.

The Directors will also focus on initiatives to recruit and retain suitably qualified staff.

Increases in costs will have an impact on strategic planning.

They will also seek to secure another long term lease from Bristol City Council.

L'école Française De Bristol

Report of the Trustees
for the Year Ended 31 August 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

RECRUITMENT AND APPOINTMENT OF TRUSTEES

Directors are elected by members of the Association, at an Annual General Meeting of the Association.

They are appointed on the basis of the enthusiasm for and commitment to the objects of the charity and to provide a broad range of skills and experience and expertise on the Management Committee.

TRUSTEE INDUCTION AND TRAINING

Directors are provided with information about their legal responsibilities.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

L'ecole Francaise De Bristol

Report of the Trustees
for the Year Ended 31 August 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
2463900 (England and Wales)

Registered Charity number
900410

Registered office
3 Temple Way
Temple Back East
Bristol
BS1 6DZ

Trustees
S Cren
N Hatton
G Fraise resigned 1st February 2024
E M Ardon
A Stechman appointed 1st March 2024
C Vagg appointed 1st March 2024

Company Secretary
E Tenant

Independent examiner
Dunkley's
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

Bankers
Lloyds Bank Plc

REFERENCE AND ADMINISTRATIVE DETAILS

Accountants
Dunkley's
Chartered Accountants & Registered Auditors
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

L'ecole Francaise De Bristol

Report of the Trustees
for the Year Ended 31 August 2023

THE COMMITTEE OF MANAGEMENT'S RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS

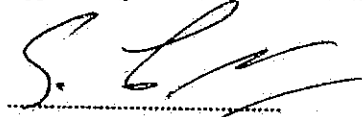
Details of the Committee of Management are set out on page 1.

Company law requires the Committee of Management to prepare financial statement for each financial year, which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statement, the Committee are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Committee are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charitable company, and which enable them to ascertain their financial position and to ensure that the financial statements comply with the Companies Act 2006, the Charities Act 1993 and regulations there under. They are also responsible for safeguarding the assets of the charitable company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 13/05/2024 and signed on its behalf by:



S Cren - Trustee

**Independent Examiner's Report to the Trustees of
L'ecole Francaise De Bristol
for the Year Ended 31 August 2023**

Independent examiner's report to the trustees of L'ecole Francaise De Bristol ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

Lisa White

Lisa White FCCA
Dunkley's
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

Date: 14/05/2024

L'ecole Française De Bristol

Statement of Financial Activities
for the Year Ended 31 August 2023

		31.8.23 Unrestricted fund £	31.8.22 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	88,019	107,791
Other trading activities	3	306,642	270,436
Investment income	4	<u>578</u>	<u>342</u>
Total		395,239	378,569
EXPENDITURE ON			
Raising funds	5	1,099	533
Charitable activities	6		
Charitable Activities		277,704	287,183
Support costs		<u>115,082</u>	<u>78,132</u>
Total		393,885	365,848
NET INCOME		1,354	12,721
RECONCILIATION OF FUNDS			
Total funds brought forward		267,583	254,862
TOTAL FUNDS CARRIED FORWARD		<u>268,937</u>	<u>267,583</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

L'ecole Francaise De Bristol

Balance Sheet
At 31 August 2023

	Notes	31.8.23 Unrestricted fund £	31.8.22 Total funds £
FIXED ASSETS			
Tangible assets	12	643	1,537
CURRENT ASSETS			
Debtors	13	41,228	77,766
Cash at bank		<u>301,496</u>	<u>264,071</u>
		342,723	341,837
CREDITORS			
Amounts falling due within one year	14	<u>(74,429)</u>	<u>(75,791)</u>
NET CURRENT ASSETS		<u>268,294</u>	<u>266,046</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>268,937</u>	<u>267,583</u>
NET ASSETS		<u>268,937</u>	<u>267,583</u>
FUNDS			
Unrestricted funds	15	<u>268,937</u>	<u>267,583</u>
TOTAL FUNDS		<u>268,937</u>	<u>267,583</u>

L'ecole Francaise De Bristol

Balance Sheet - continued

At 31 August 2023

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

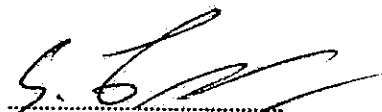
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 August 2017 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 13/05/2024 and were signed on its behalf by:


.....
S Cren - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 August 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Raising funds

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

Allocation and apportionment of costs

Staff costs are allocated on the basis of estimated time spent on any activity during the year. All other support costs that cannot be allocated directly are apportioned on the same basis as staff costs.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Computer equipment	- 33.33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

L'ecole Francaise De Bristol

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

2. DONATIONS AND LEGACIES

	31.8.23	31.8.22
	£	£
Nursery Education Grant	87,975	93,392
Donations	19	1,000
SEN Grant	-	12,870
Early years pupil premium	-	316
Sundry Income	<u>25</u>	<u> </u>
	<u>88,019</u>	<u>107,578</u>

Grants received, included in the above, are as follows:

	31.8.23	31.8.22
	£	£
Other grants	<u>-</u>	<u>-</u>

3. OTHER TRADING ACTIVITIES

	31.8.23	31.8.22
	£	£
Fees receivable from provision of education	300,663	270,436
Reduction in provisions	<u>5,979</u>	<u>-</u>
	<u>306,642</u>	<u>270,436</u>

4. INVESTMENT INCOME

	31.8.23	31.8.22
	£	£
Interest	<u>578</u>	<u>342</u>

5. RAISING FUNDS

Raising donations and legacies

	31.8.23	31.8.22
	£	£
Advertising	<u>1099</u>	<u>533</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 7)	Support costs (See note 8)	Totals
	£	£	£
Charitable Activities	277,704	55,060	332,764
Support costs	<u>-</u>	<u>60,022</u>	<u>60,022</u>
	<u>277,704</u>	<u>115,082</u>	<u>392,786</u>

L'ecole Francaise De Bristol

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.8.23	31.8.22
Staff costs	£	£
Books and materials	258,313	210,511
EYPP	7,121	5,798
Printing, postage & stationery	-	316
Training	6041	5,630
Bad debts	479	1,775
Fruit and snacks	1,292	560
AEFE membership fee	2,617	2,159
ICT support costs	1,157	2,240
Travel & meetings	633	145
Provision for doubtful debts	51	91
	<u>-</u>	<u>6,948</u>
	<u>277,704</u>	<u>236,173</u>

8. SUPPORT COSTS

	Management	Governance	Totals
	£	costs	£
Charitable Activities	-	£	£
Support costs	60,022	55,060	55,060
	<u>60,022</u>	<u>-</u>	<u>60,022</u>
	<u>60,022</u>	<u>55,060</u>	<u>115,082</u>

Support costs, included in the above, are as follows:

	Charitable	Support costs	31.8.23	31.8.22
	Activities		Total	Total
	£	£	activities	activities
			£	£
Rent and rates	-	33,470	33,470	37,524
Insurance	-	5,673	5,673	5,400
Light and heat	-	10,521	10,521	12,322
Telephone	-	2,576	2,576	2,260
Sundries	-	361	361	224
Maintenance	-	2,672	2,672	2,844
Cleaning	-	4,750	4,750	17,558
Loss on disposal of tangible fixed assets	-	-	-	103
Wages	41,859	-	41,859	38,066
Insurance	630	-	630	600
Light and heat	1,170	-	1,170	1,369
Telephone	286	-	286	251
Sundries	40	-	40	25
Accountancy	2,256	-	2,256	2,173
Governance costs	7,497	-	7,497	7,110
Depreciation of tangible fixed assets	1322	-	1,322	1,313
	<u>55,060</u>	<u>60,023</u>	<u>115,082</u>	<u>129,142</u>

L'école Française De Bristol

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

9. NET INCOME/(EXPENDITURE)

	31.8.23	31.8.22
	£	£
Other operating lease charges	48,879	55,384
Depreciation - owned assets	1,322	1,313
	<u>50,201</u>	<u>56,697</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

11. STAFF COSTS

	31.8.23	31.8.22
	£	£
Wages and salaries	274,877	234,725
Social security costs	18,353	13,852
	<u>293,230</u>	<u>248,577</u>

The average number of employees of the company during the year was 10 (2022:9).

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 September 2022	11,523	19,122	30,645
Additions	-	429	429
Disposals	<u>(853)</u>	<u>(2,482)</u>	<u>(3,335)</u>
At 31 August 2023	<u>10,670</u>	<u>17,069</u>	<u>27,739</u>
DEPRECIATION			
At 1 September 2022	11,033	18,074	29,107
Charge for year	282	1,040	1,322
Disposals	<u>(852)</u>	<u>(2,481)</u>	<u>(3,333)</u>
At 31 August 2023	<u>10,463</u>	<u>16,633</u>	<u>27,096</u>
NET BOOK VALUE			
At 31 August 2023	<u>207</u>	<u>436</u>	<u>643</u>
At 31 August 2022	<u>489</u>	<u>1,048</u>	<u>1,537</u>

L'ecole Francaise De Bristol

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23	31.8.22
	£	£
Trade debtors	35,388	75,586
Prepayments	<u>5,840</u>	<u>2,180</u>
	<u>41,228</u>	<u>77,766</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23	31.8.22
	£	£
Deferred income	24,519	35,051
Accrued expenses	44,430	35,384
Deferred grants	-	657
Other creditors	<u>5,480</u>	<u>4,699</u>
	<u>74,429</u>	<u>75,791</u>

15. MOVEMENT IN FUNDS

	At 1.9.22	Net movement	At 31.8.23
	£	in funds	£
		£	
Unrestricted funds			
General fund	267,583	1,354	268,937
	<u>267,583</u>	<u>1,354</u>	<u>268,937</u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement in
	resources	expended	funds
	£	£	£
Unrestricted funds			
General fund	395,239	(393,885)	1,354
	<u>395,239</u>	<u>(393,885)</u>	<u>1,354</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

L'ecole Francaise De Bristol

Detailed Statement of Financial Activities
for the Year Ended 31 August 2023

	31.8.23	31.8.22
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Nursery Education Grant	87,975	93,392
Donations	19	1,000
SEN Grant	-	12,870
Early years pupil premium	-	316
Sundry income	25	-
STAFE grant	-	213
	<u>88,019</u>	<u>107,791</u>
Other trading activities		
Fees receivable from provision of education	306,642	270,436
Investment income		
Interest	<u>578</u>	<u>342</u>
Total incoming resources	395,239	378,569
EXPENDITURE		
Raising donations and legacies		
Advertising	1,099	533
Charitable activities		
Salaries and supply teaching	258,313	210,511
Books and materials	7,120	5,798
EYPP	-	316
Printing, postage & stationery	6,041	5,630
Training	480	1,775
Bad debts	1,292	560
Fruit and snacks	2,617	2,159
AEFE membership fee	1,155	2,240
ICT support costs	633	145
Travel & meetings	52	91
Provision for doubtful debts	-	6,948
	<u>277,703</u>	<u>236,173</u>
Support costs		
Management		
Rent and rates	33,470	37,524
Insurance	5,672	5,400
Light and heat	10,521	12,322
Telephone	2,576	2,260
Sundries	361	224
Maintenance	2,672	2,844
Cleaning	<u>4,750</u>	<u>17,558</u>
	60,023	78,132

This page does not form part of the statutory financial statements

L'ecole Francaise De Bristol

Detailed Statement of Financial Activities
for the Year Ended 31 August 2023

	31.8.23	31.8.22
	£	£
Governance costs		
Wages	41,859	38,066
Insurance	630	600
Light and heat	1,170	1,369
Telephone	286	251
Sundries	40	25
Accountancy	2,256	2,173
Legal fees	210	387
Maintenance	297	317
Training	53	197
Bad debts	144	62
Cleaning	528	1,952
Rent and rates	3,719	4,169
ICT support	70	16
Other professional services	2,470	-
Travel & meetings	6	10
Fixtures and fittings	282	416
Computer equipment	<u>1,040</u>	<u>897</u>
	55,060	50,907
Loss on disposal of fixed assets		
Fixtures and fittings	-	103
	<u>393,885</u>	<u>365,848</u>
Total resources expended		
	<u>393,885</u>	<u>365,848</u>
Net income	<u>1,354</u>	<u>12,721</u>

L'ECOLE FRANCAISE DE BRISTOL

England & Wales - Charity number 900410

Accounts

REGISTERED COMPANY NUMBER: 2463900 (England and Wales)
REGISTERED CHARITY NUMBER: 900410

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2022
for
L'ecole Française De Bristol

Dunkley's
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

L'ecole Française De Bristol

**Contents of the Financial Statements
for the Year Ended 31 August 2022**

	Page
Report of the Trustees	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9 to 10
Notes to the Financial Statements	11 to 15
Detailed Statement of Financial Activities	16 to 17

L'ecole Française De Bristol

Report of the Trustees for the Year Ended 31 August 2022

The Committee presents its report together with financial statements for the year ended 31 August 2022.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal object of the Ecole Française de Bristol is the education of the public in the study of the French language, and the study of French literature, history, and culture.

The company is principally engaged in the furtherance and the advancement of the education of the public in the study of the French language and the study of French literature, history, and culture. There have not been any material changes in the objectives and policies in the last year.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Ecole Française de Bristol teaches children aged from 3 to 16. It runs a nursery class, 7 primary "day release" classes for bilingual pupils and a programme of after-school/Saturday classes. It no longer offers holiday provision as the service is not sustainable.

Unlike in the two previous financial years, services were not disrupted by lockdowns due to the pandemic.

Nursery numbers were very low at around 14.5 (full-time equivalent). Day release pupil numbers were high at around 130 over the full year. Numbers of pupils for after-school/Saturday classes took time to rebuild after long interruptions over the previous year; they remained fairly low overall except for the GCSE class which was full.

The accounts for the year ended 31 August 2022 show a surplus of £12,721. Figures are not directly comparable to those in accounts to 31 August 2021 as the Ecole closed/reduced most services from November 2020 to March 2021 due to lockdowns, which affected income and most categories of expenditure significantly.

Income

Fees make up just over 70% of overall income.

The other main source of income is the Nursery Education Grant, which funds free places for 3 and 4 years-olds, either for 3 mornings (Universal Entitlement) or up to 28.5 hours per week (Extended Childcare). For the Extended Childcare, we have chosen a model of delivery of 3 full days per week, which is the most advantageous for parents. However, it is only compatible with the delivery of "charged for" hours: the rate of funding is well below our cost of operation; it has been frozen since April 2017, despite:

- inflation of around 3% per year
- an increase to the minimum wage's main rate of over 25% from April 2017 to April 2022
- a large increase in energy costs
- higher hygiene/cleaning costs due to the pandemic etc.

The School received interest of £342 on reserves deposited in savings accounts.

It received a generous individual donation of £1,000 which was used for outdoor equipment for the children and it used £212 of a French grant to purchase library supplies.

L'école Française De Bristol

Report of the Trustees
for the Year Ended 31 August 2022

Expenditure

The School invested in staff training, especially regarding Welfare issues (i.e Safeguarding).

The cost of utilities more than doubled (increase in energy costs and constant ventilation); the cost of the service charge to maintain the building also went up significantly.

Reserves

Surpluses have enabled the school to build up a good level of reserves to meet expenditure in the event of an emergency. The current context of the pandemic brings to light the essential nature of reserves.

Reserves are split between several savings accounts.

L'école Française De Bristol

Report of the Trustees for the Year Ended 31 August 2022

FINANCIAL REVIEW

Investment Policy

The investment policy of the Trustees is to invest funds held as reserves in high interest deposit accounts. This is low risk investment as the funds may well be utilised in the short term.

Risk Management

The Trustees actively review major risks which the charity faces and are confident that the systems in place and reserves held are adequate to mitigate these risks.

Reserves Policy

All reserves are held for future expenditure on the principal object of the Ecole Française de Bristol, with adequate reserves retained so that funds are available to meet specific needs as and when required by the school.

PUBLIC BENEFIT TEST

Nursery children aged 3 and 4 are entitled to a funded place for a minimum of 15 hours per week and for up to 3 full days per week. The French government may provide an additional grant of up to 100% of remaining nursery fees for full-time attendance, for children of families of low disposable income, subject to various conditions of eligibility. Parents are provided with information on this scheme, and on other schemes that may offer a reduction in fees.

Fees charged for 4-or-5 day-attendance remain comparable to those of most full day nurseries in the area, despite the specificity of the service provided (French immersion class run by qualified teachers). They are similar or below those of Bristol's Children's Centres.

Fees charged are moderate for the "day release" primary classes (less than £5.50 per hour). A classroom assistant is employed with a qualified teacher in several classes and the average ratio of staff to children is high at around 1:13. A bursary scheme helped lower-income families access some of the charity's services, with a budget of £5,000 for the year to 31 August 2022.

FUTURE PLANS AND OUTLOOK

The School's Management structure is changing. The restructuring is continuing as the School expands its services, welcomes an increasing number of pupils, and establishes partnerships with an ever-larger number of primary schools, which requires close liaison to share information on safeguarding/health & safety and other systems as well as on educational aims and outcomes.

It will need to reinforce the administrative team.

Nursery

The School is taking part in the "extended childcare" Scheme. Funding for the scheme is set locally and may be increased or reduced according to criteria selected by the British government, such as local levels of deprivation, local staffing costs, local premises costs etc. The School's management will review the "free extended childcare places" offer annually so that participation in the Scheme does not compromise the nursery's viability nor the School's viability.

The service may need to adapt to changing patterns of attendance.

L'école Française De Bristol

Report of the Trustees for the Year Ended 31 August 2022

Day release

Pupil numbers are increasing. The School works in partnership with around 65 schools. There can be difficulties in obtaining consent for the "day release" from some primary schools. The School has good liaison and communication systems with current and prospective partner schools. Feedback from headteachers is very positive.

Other classes

These services resumed in May 2021 (Saturday classes) and February 2022 (After-school class).

General outlook

It is difficult to estimate whether low nursery pupil numbers are a long-term issue at this stage. They may be linked to changing working patterns and changing areas of residence for young families in Bristol.

The increase in costs will have an impact on strategic planning.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

RECRUITMENT AND APPOINTMENT OF TRUSTEES

Directors are elected by members of the Association, at an Annual General Meeting of the Association.

They are appointed on the basis of the enthusiasm for and commitment to the objects of the charity and to provide a broad range of skills and experience and expertise on the Management Committee.

TRUSTEE INDUCTION AND TRAINING

Directors are provided with information about their legal responsibilities.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

L'ecole Francaise De Bristol

Report of the Trustees
for the Year Ended 31 August 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
2463900 (England and Wales)

Registered Charity number
900410

Registered office
3 Temple Way
Temple Back East
Bristol
BS1 6DZ

Trustees
S Cren
N Hatton
G Fraisse

Company Secretary
E Tenant

Independent examiner
Dunkley's
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

Bankers
Lloyds Bank Plc

REFERENCE AND ADMINISTRATIVE DETAILS

Accountants
Dunkley's
Chartered Accountants & Registered Auditors
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

L'ecole Francaise De Bristol

Report of the Trustees
for the Year Ended 31 August 2022

THE COMMITTEE OF MANAGEMENT'S RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS

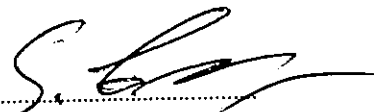
Details of the Committee of Management are set out on page 1.

Company law requires the Committee of Management to prepare financial statement for each financial year, which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statement, the Committee are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Committee are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charitable company, and which enable them to ascertain their financial position and to ensure that the financial statements comply with the Companies Act 2006, the Charities Act 1993 and regulations there under. They are also responsible for safeguarding the assets of the charitable company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 25/05/2023 and signed on its behalf by:


.....
S Cren - Trustee

**Independent Examiner's Report to the Trustees of
L'ecole Française De Bristol**

Independent examiner's report to the trustees of L'ecole Française De Bristol ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').


Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act: or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.



Michael Dunkley
FCA
Dunkley's
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

Date: 25/5/2023.....

L'école Française De Bristol

Statement of Financial Activities
for the Year Ended 31 August 2022

		31.8.22 Unrestricted fund £	31.8.21 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	107,791	127,039
Other trading activities	3	270,436	136,348
Investment income	4	<u>342</u>	<u>653</u>
Total		378,569	264,040
EXPENDITURE ON			
Raising funds	5	533	236
Charitable activities	6		
Charitable Activities		287,183	240,097
Support costs		<u>78,132</u>	<u>59,941</u>
Total		365,848	300,274
NET INCOME		12,721	(36,234)
RECONCILIATION OF FUNDS			
Total funds brought forward		254,862	291,096
TOTAL FUNDS CARRIED FORWARD		<u>267,583</u>	<u>254,862</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

L'ecole Francaise De Bristol

Balance Sheet
At 31 August 2022

	Notes	31.8.22 Unrestricted fund £	31.8.21 Total funds £
FIXED ASSETS			
Tangible assets	12	1,537	2,087
CURRENT ASSETS			
Debtors	13	77,766	15,914
Cash at bank		<u>264,071</u>	<u>319,158</u>
		341,837	335,072
CREDITORS			
Amounts falling due within one year	14	(75,791)	(82,297)
		<u>266,046</u>	<u>252,775</u>
NET CURRENT ASSETS			
		<u>267,583</u>	<u>254,862</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>267,583</u>	<u>254,862</u>
NET ASSETS			
		<u>267,583</u>	<u>254,862</u>
FUNDS	15		
Unrestricted funds		<u>267,583</u>	<u>254,862</u>
TOTAL FUNDS		<u>267,583</u>	<u>254,862</u>

The notes form part of these financial statements

L'ecole Française De Bristol

Balance Sheet - continued
At 31 August 2022

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

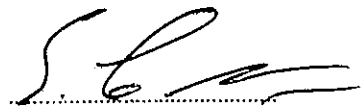
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 August 2017 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 25/05/2023 and were signed on its behalf by:



S Cren -Trustee

L'ecole Française De Bristol

Notes to the Financial Statements for the Year Ended 31 August 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Raising funds

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

Allocation and apportionment of costs

Staff costs are allocated on the basis of estimated time spent on any activity during the year. All other support costs that cannot be allocated directly are apportioned on the same basis as staff costs.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Computer equipment	- 33.33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

L'ecole Française De Bristol

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

2. DONATIONS AND LEGACIES

	31.8.22	31.8.21
	£	£
Nursery Education Grant	93,392	94,114
Donations	1,000	151
SEN Grant	12,870	-
Early years pupil premium	316	
Grants (French Embassy)	213	3,502
Coronavirus Job Retention Scheme	<u>-</u>	<u>29,272</u>
	<u>107,791</u>	<u>127,039</u>

Grants received, included in the above, are as follows:

	31.8.22	31.8.21
	£	£
Other grants	<u>-</u>	<u>29,272</u>

3. OTHER TRADING ACTIVITIES

	31.8.22	31.8.21
	£	£
Fees receivable from provision of education	270,436	134,407
Reduction in provisions	<u>-</u>	<u>1,941</u>
	<u>270,436</u>	<u>136,348</u>

4. INVESTMENT INCOME

	31.8.22	31.8.21
	£	£
Interest	<u>342</u>	<u>653</u>

5. RAISING FUNDS

Raising donations and legacies

	31.8.22	31.8.21
	£	£
Advertising	<u>533</u>	<u>236</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 7)	Support costs (See note 8)	Totals
	£	£	£
Charitable Activities	236,173	51,010	287,183
Support costs	<u>-</u>	<u>78,132</u>	<u>78,132</u>
	<u>236,173</u>	<u>129,142</u>	<u>365,315</u>

L'ecole Française De Bristol

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.8.22	31.8.21
	£	£
Staff costs	210,511	175,562
Books and materials	5,798	2,515
EYPP	316	-
Printing, postage & stationery	5,630	5,027
Training	1,775	1,077
Bad debts	560	62
Fruit and snacks	2,159	1,400
AEFE membership fee	2,240	1,566
ICT support costs	145	77
Travel & meetings	91	-
Provision for doubtful debts	6,948	1,245
	<u>236,173</u>	<u>188,531</u>

8. SUPPORT COSTS

	Management	Governance	Totals
	£	£	£
Charitable Activities	-	51,010	51,010
Support costs	<u>78,132</u>	-	<u>78,132</u>
	<u>78,132</u>	<u>51,010</u>	<u>129,142</u>

Support costs, included in the above, are as follows:

	Charitable	Support costs	Total	Total
	Activities	Support costs	activities	activities
	£	£	£	£
Rent and rates	-	37,524	37,524	32,877
Insurance	-	5,400	5,400	4,951
Light and heat	-	12,322	12,322	4,790
Telephone	-	2,260	2,260	2,264
Sundries	-	224	224	259
Maintenance	-	2,844	2,844	1,227
Cleaning	-	17,558	17,558	13,573
Loss on disposal of tangible fixed assets	103	-	103	-
Wages	38,066	-	38,066	39,478
Insurance	600	-	600	550
Light and heat	1,369	-	1,369	532
Telephone	251	-	251	251
Sundries	25	-	25	29
Accountancy	2,173	-	2,173	2,348
Governance costs	7,110	-	7,110	5,643
Depreciation of tangible fixed assets	1,313	-	1,313	2,735
	<u>51,010</u>	<u>78,132</u>	<u>129,142</u>	<u>111,507</u>

L'école Française De Bristol

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

9. NET INCOME/(EXPENDITURE)

	31.8.22	31.8.21
	£	£
Other operating lease charges	55,384	41,852
Depreciation - owned assets	1,313	2,735
	<u>56,697</u>	<u>44,587</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

11. STAFF COSTS

	31.8.22	31.8.21
	£	£
Wages and salaries	234,725	203,531
Social security costs	13,852	11,509
	<u>248,577</u>	<u>215,040</u>

The average number of employees of the company during the year was 9 (2021:6).

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 September 2021	11,415	19,164	30,579
Additions	415	450	865
Disposals	<u>(308)</u>	<u>(492)</u>	<u>(800)</u>
At 31 August 2022	<u>11,522</u>	<u>19,122</u>	<u>30,644</u>
DEPRECIATION			
At 1 September 2021	10,823	17,669	28,492
Charge for year	416	897	1,313
Disposals	<u>(206)</u>	<u>(492)</u>	<u>(698)</u>
At 31 August 2022	<u>11,033</u>	<u>18,074</u>	<u>29,107</u>
NET BOOK VALUE			
At 31 August 2022	<u>489</u>	<u>1,048</u>	<u>1,537</u>
At 31 August 2021	<u>592</u>	<u>1,495</u>	<u>2,087</u>

L'ecole Française De Bristol

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22	31.8.21
	£	£
Trade debtors	75,586	13,052
Prepayments	<u>2,180</u>	<u>2,862</u>
	<u>77,766</u>	<u>15,914</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22	31.8.21
	£	£
Deferred income	35,051	63,046
Accrued expenses	35,384	18,381
Deferred grants	657	870
Other creditors	<u>4,699</u>	<u>-</u>
	<u>75,791</u>	<u>82,297</u>

15. MOVEMENT IN FUNDS

	At 1.9.21	Net movement in funds	At 31.8.22
	£	£	£
Unrestricted funds			
General fund	254,862	12,721	267,583
	<u>254,862</u>	<u>12,721</u>	<u>267,583</u>
TOTAL FUNDS			
	<u>254,862</u>	<u>12,721</u>	<u>267,583</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	378,569	(365,848)	12,721
	<u>378,569</u>	<u>(365,848)</u>	<u>12,721</u>
TOTAL FUNDS			
	<u>378,569</u>	<u>(365,848)</u>	<u>12,721</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022.

L'ecole Francaise De Bristol

Detailed Statement of Financial Activities
for the Year Ended 31 August 2022

	31.8.22	31.8.21
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Nursery Education Grant	93,392	94,114
Donations	1,000	151
SEN Grant	12,870	-
Early years pupil premium	316	-
Coronavirus Job Retention Scheme	-	29,272
STAFE grant	<u>213</u>	<u>3,502</u>
	107,791	127,039
Other trading activities		
Fees receivable from provision of education	270,436	136,348
Investment income		
Interest	<u>342</u>	<u>653</u>
Total incoming resources	378,569	264,040
EXPENDITURE		
Raising donations and legacies		
Advertising	533	236
Charitable activities		
Salaries and supply teaching	210,511	175,562
Books and materials	5,798	2,515
EYPP	316	-
Printing, postage & stationery	5,630	5,027
Training	1,775	1,077
Bad debts	560	62
Fruit and snacks	2,159	1,400
AEFE membership fee	2,240	1,566
ICT support costs	145	77
Travel & meetings	91	-
Provision for doubtful debts	<u>6,948</u>	<u>1,245</u>
	236,173	188,531
Support costs		
Management		
Rent and rates	37,524	32,877
Insurance	5,400	4,951
Light and heat	12,322	4,790
Telephone	2,260	2,264
Sundries	224	259
Maintenance	2,844	1,227
Cleaning	<u>17,558</u>	<u>13,573</u>
	78,132	59,941

This page does not form part of the statutory financial statements

L'ecole Française De Bristol

Detailed Statement of Financial Activities
for the Year Ended 31 August 2022

	31.8.22	31.8.21
	£	£
Governance costs		
Wages	38,066	39,478
Insurance	600	550
Light and heat	1,369	532
Telephone	251	251
Sundries	25	29
Accountancy	2,173	2,348
Legal fees	387	210
Maintenance	317	136
Training	197	120
Bad debts	62	7
Cleaning	1,952	1,508
Rent and rates	4,169	3,653
ICT support	16	9
Travel & meetings	10	-
Fixtures and fittings	416	494
Computer equipment	<u>897</u>	<u>2,241</u>
	50,907	51,566
Loss on disposal of fixed assets		
Fixtures and fittings	103	-
	<u> </u>	<u> </u>
Total resources expended	365,848	300,274
	<u> </u>	<u> </u>
Net income	<u>12,721</u>	<u>(36,234)</u>

This page does not form part of the statutory financial statements

L'ECOLE FRANCAISE DE BRISTOL

England & Wales - Charity number 900410

Accounts

REGISTERED COMPANY NUMBER: 2463980 (England and Wales)
REGISTERED CHARITY NUMBER: 900410

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2021
for
L'ecole Francaise De Bristol

Dunkley's
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

L'ecole Francaise De Bristol

**Contents of the Financial Statements
for the Year Ended 31 August 2021**

	Page
Report of the Trustees	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9 to 10
Notes to the Financial Statements	11 to 15
Detailed Statement of Financial Activities	16 to 17

L'ecole Française De Bristol

Report of the Trustees for the Year Ended 31 August 2021

The Committee presents its report together with financial statements for the year ended 31 August 2021.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal object of the Ecole Française de Bristol is the education of the public in the study of the French language, and the study of French literature, history, and culture.

The company is principally engaged in the furtherance and the advancement of the education of the public in the study of the French language and the study of French literature, history, and culture. There have not been any material changes in the objectives and policies in the last year.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Ecole Française de Bristol runs a nursery class, primary "day release" classes for bilingual pupils and a programme of after-school/Saturday classes (and holiday clubs when possible). It teaches children aged from 3 to 16. It opened a 7th primary class for the day release programme at the start of the 2020-2021 academic year, to meet increased demand for Reception and Year 1 places.

All classes and services are run by a qualified teacher with QTS (Qualified Teacher Status).

The accounts for the year ended 31 August 2021 show a deficit of £36,234.

The national lockdown from 5 November, followed by the other constraints placed on "out-of-school" provision to limit the number of Covid-19 infections, had the following impact:

- The GCSE class was transferred online and taught via Zoom until May when it was able to continue on-site.
- The after-school French as a Foreign Language class was closed all year.
- No holiday clubs were offered all year.
- The Saturday Club closed until May when it re-opened on-site.
- Primary "day release" classes closed until after the Easter break, when they re-opened with eventually 80% of registered pupils attending during the last term of the academic year. An online learning programme was offered during lockdown.
- The nursery class was able to stay open but
 - It operated on shorter hours: early closure at 4:30pm on Wednesdays and Fridays, full closure on Fridays, until 8 March because:
 - Some staff were not able to obtain keyworker places
 - Some staff were affected by the closure of pre/after-school clubs in schools
 - Occupancy was lower than pre-pandemic
 - Government guidance advised against split placements, which are common for our nursery
 - Parents working from home changed their childcare arrangements
 - The Friday closure during lockdown had an impact on parental choices re-opening

Income

The prolonged lockdown had a significant negative impact on revenue levels, down from c. £331,000 pre-pandemic in the 2018-19 financial year to just over £264,000 in 2020-2021.

Fees generated only around 50% of income this year against usually 60% of a much larger level of income. Classes that experienced significant periods of closure in 2020-2021 generated close to 75% of total parental fees (the school's main source of income) in the last accounting year prior to the pandemic.

However, it must be noted that the school benefitted from strong parental support on re-opening the "day release" primary programme, with many pupils re-attending after a 6-month period of non-live learning and nearly all partner schools giving their consent for the "day release" after risk assessments and other Health and Safety information were shared. Staff also showed a lot of flexibility and goodwill in changing their contractual timetables and providing cover, to ensure that services did not close if avoidable. Without this support, which the school is very grateful for, the deficit would have been more than doubled.

L'ecole Francaise De Bristol

Report of the Trustees for the Year Ended 31 August 2021

Income cont....

To prevent redundancies, the school resorted to using the Coronavirus Job Retention Scheme (Furlough Scheme) and claimed £29,272.

Apart from fees, the other main source of income is the Nursery Education Grant, which funds free places for 3- and 4-year-olds, either for 3 mornings (Universal Entitlement) or up to 30 hours per week (Extended Childcare). For the Extended Childcare, we have chosen a model for delivery of 3 full days per week, which is the most advantageous for parents. However, it is only compatible with the delivery of "charged for" hours: the rate of funding is below out cost of operation; it has been frozen for 4 years despite inflation/National Minimum Wage increase and it is not likely to be raised in the short-term.

This grant income was nearly 20% lower than pre-pandemic in 2018-2019, as fewer pupils were registered in the nursery.

The school was awarded an exceptional grant from the French Embassy, for the accredited nursery class (Grant of just over £3,500).

The school received interest of £643 on reserves deposited in savings accounts.

Expenditure

To limit the deficit, cuts were made to expenditure, where possible:

- Books and materials (many pupils were not able to attend for most of the year)
- Training (although a programme of training was organised during the periods of furlough. The school subscribed to a staff training portal).
- ICT support
- Maintenance

However, most expenditure is not solely based on numbers of pupils attending (i.e., salaries, rent and rates, utilities etc.).

Printing costs include some for 2019-2020 (late invoicing, no provision was made).

Rent and rates include a provision for 2019-2020 and 2020-2021 (rent review pending).

Cleaning and hygiene costs went up due to the pandemic (they include the cost of Personal Protective Equipment).

There were increases to salary costs brought about by

- Changes in leadership/administrative structure made necessary by the partnership with over 60 primary schools for the "day release" system. The workload linked to policies is increasing, especially during the pandemic (risk assessments, action plans changing with Government guidance throughout the year, staff communication).
- The recruitment of a teacher for an additional teaching day.

No redundancies were made: the school must retain its experienced and dedicated team. Recruitment of qualified, experienced, native standard French speaking staff is difficult.

The school invested in laptops for staff to be able to work from home where necessary and to provide more efficient working tools.

Reserves

Surpluses have enabled the school to build up a good level of reserves to meet expenditure in the event of an emergency. The current context of the pandemic brings to light the essential nature of reserves.

Reserves are split between several savings accounts.

L'ecole Francaise De Bristol

Report of the Trustees for the Year Ended 31 August 2021

FINANCIAL REVIEW

Investment Policy

The investment policy of the Trustees is to invest funds held as reserves in high interest deposit accounts. This is low risk investment as the funds may well be utilised in the short term.

Risk Management

The Trustees actively review major risks which the charity faces and are confident that the systems in place and reserves held are adequate to mitigate these risks.

Despite the year's deficit, the charity retains sufficient reserves to maintain its financial resilience.

Reserves Policy

All reserves are held for future expenditure on the principal object of the Ecole Française de Bristol, with adequate reserves retained so that funds are available to meet specific needs as and when required by the school.

PUBLIC BENEFIT TEST

Nursery children aged 3 and 4 are entitled to a free place for a minimum of 15 hours per week and up to 3 full days per week. The French government may provide an additional grant for up to 100% of remaining nursery fees for full-time attendance, for children of families of low disposable income, subject to various conditions of eligibility. Parents are provided with information on this scheme, and on other schemes that may offer a reduction in fees.

Fees charged for 4-or-5 day-attendance remain lower than those of most full day nurseries in the area, despite the specificity of the service provided (French immersion class run by qualified teachers). They are similar or below those of Bristol's Children's Centres.

Fees charged are moderate for the "day release" primary classes (less than £5 per hour). A classroom assistant is employed with a qualified teacher in several classes and the average ratio of staff to children is around 1:12. Parents are provided with information on schemes that may offer a reduction in fees.

The bursary scheme set up in 2019-2020 academic year is successful in helping parents access some of the charity's services. It benefited 10 children in 2020-2021. It was extended to GCSE pupils to enable them to complete their secondary education at the school.

The school set up an online learning programme for "day release" primary pupils, at an affordable price of £5 per week, during class closures.

FUTURE PLANS AND OUTLOOK

The School's Management structure has been modified to create a Deputy Headteacher role. The restructuring continues as the school expands its services, welcomes an increasing number of pupils, and establishes partnerships with an ever-larger number of primary schools, which requires close individual and time-consuming liaison.

In the short-term, the impact of the pandemic will be closely monitored, and the charity may use some of its reserves to compensate for temporary class closures and a drop in revenue levels.

Nursery

The school is taking part in the "30 hours free childcare" Scheme. Funding for the scheme is set locally and may be increased or reduced according to criteria selected by the British Government, such as local levels of deprivation, local staffing costs, local premises costs etc. The school's management will review the "free extended childcare places" offer annually so that participation in the Scheme does not compromise the nursery's viability nor the school's viability.

L'école Française De Bristol

Report of the Trustees for the Year Ended 31 August 2021

Day release

Pupil numbers are increasing. The school works in partnership with more than 60 schools. There can be difficulties in obtaining consent for the "day release" from some primary schools. The school is improving its liaison and communication systems with current and prospective partner schools.

This service is affected by regulations linked to the pandemic such as "bubbles" in mainstream schools and classes cannot operate during lockdowns.

Other classes

The Saturday Club is successful, but this service is affected by regulations linked to the pandemic (the club cannot operate during lockdowns).

The holiday programme is currently halted. Current regulations linked to the pandemic make it unviable together with difficulties in recruiting suitable staff. The way this service is delivered must be reviewed.

General outlook

The duration and impact of the pandemic are difficult to estimate at this stage.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

RECRUITMENT AND APPOINTMENT OF TRUSTEES

Directors are elected by members of the Association, at an Annual General Meeting of the Association.

They are appointed on the basis of the enthusiasm for and commitment to the objects of the charity and to provide a broad range of skills and experience and expertise on the Management Committee.

TRUSTEE INDUCTION AND TRAINING

Directors are provided with information about their legal responsibilities.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

L'ecole Francaise De Bristol

Report of the Trustees
for the Year Ended 31 August 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
2463900 (England and Wales)

Registered Charity number
900410

Registered office
3 Temple Way
Temple Back East
Bristol
BS1 6DZ

Trustees
S Cren
N Hatton
G Fraisse

Company Secretary
E Tenant

Independent examiner
Dunkley's
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

Bankers
Lloyds Bank Plc

REFERENCE AND ADMINISTRATIVE DETAILS

Accountants
Dunkley's
Chartered Accountants & Registered Auditors
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

L'ecole Francaise De Bristol

Report of the Trustees
for the Year Ended 31 August 2021

THE COMMITTEE OF MANAGEMENT'S RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS

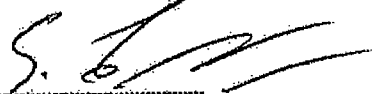
Details of the Committee of Management are set out on page 1.

Company law requires the Committee of Management to prepare financial statement for each financial year, which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statement, the Committee are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Committee are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charitable company, and which enable them to ascertain their financial position and to ensure that the financial statements comply with the Companies Act 2006, the Charities Act 1993 and regulations there under. They are also responsible for safeguarding the assets of the charitable company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 27/02/2022 and signed on its behalf by:


.....
S Cren - Trustee

**Independent Examiner's Report to the Trustees of
L'ecole Francaise De Bristol**

Independent examiner's report to the trustees of L'ecole Francaise De Bristol ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached



Michael Dunkley
FCA
Dunkley's
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

Date: 27/2/2022

L'ecole Francaise De Bristol

Statement of Financial Activities
for the Year Ended 31 August 2021

	Notes	31.8.21 Unrestricted fund £	31.8.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	127,039	107,355
Other trading activities	3	136,348	154,045
Investment income	4	<u>653</u>	<u>1,845</u>
Total		264,040	263,245
EXPENDITURE ON			
Raising funds	5	236	225
Charitable activities	6	240,097	230,704
Charitable Activities		<u>59,941</u>	<u>52,439</u>
Support costs			
Total		300,274	283,368
NET INCOME		(36,234)	(20,123)
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>291,097</u>	<u>311,220</u>
TOTAL FUNDS CARRIED FORWARD		<u>254,863</u>	<u>291,097</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

L'école Française De Bristol

Balance Sheet
At 31 August 2021

	Notes	31.8.21 Unrestricted fund £	31.8.20 Total funds £
FIXED ASSETS			
Tangible assets	12	2,087	2,580
CURRENT ASSETS			
Debtors	13	15,914	3,383
Cash at bank		<u>319,158</u>	<u>363,915</u>
		335,072	367,298
CREDITORS			
Amounts falling due within one year	14	(82,296)	(78,781)
		<u>252,776</u>	<u>288,517</u>
NET CURRENT ASSETS			
		<u>254,863</u>	<u>291,097</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>254,863</u>	<u>291,097</u>
NET ASSETS			
		<u>254,863</u>	<u>291,097</u>
FUNDS	15		
Unrestricted funds		<u>254,863</u>	<u>291,097</u>
TOTAL FUNDS		<u>254,863</u>	<u>291,097</u>

The notes form part of these financial statements

L'ecole Francaise De Bristol

Balance Sheet - continued
At 31 August 2021

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 August 2017 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 27/05/2022 and were signed on its behalf by:


.....
S Cren -Trustee

The notes form part of these financial statements

L'école Française De Bristol

Notes to the Financial Statements
for the Year Ended 31 August 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Raising funds

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

Allocation and apportionment of costs

Staff costs are allocated on the basis of estimated time spent on any activity during the year. All other support costs that cannot be allocated directly are apportioned on the same basis as staff costs.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Furniture and fittings	- 25% on cost
Computer equipment	- 33.33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

L'école Française De Bristol

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

2. DONATIONS AND LEGACIES

	31.8.21	31.8.20
	£	£
Nursery Education Grant	94,114	103,814
Donations	151	49
Sundry Income	-	1
Grants (French Embassy)	3,502	-
Coronavirus Job Retention Scheme	<u>29,272</u>	<u>3,491</u>
	<u>127,039</u>	<u>107,355</u>

Grants received, included in the above, are as follows:

	31.8.21	31.8.20
	£	£
Other grants	<u>29,272</u>	<u>3,491</u>

3. OTHER TRADING ACTIVITIES

	31.8.21	31.8.20
	£	£
Fees receivable from provision of education	134,407	153,211
Reduction in provisions	<u>1,941</u>	<u>834</u>
	<u>136,348</u>	<u>154,045</u>

4. INVESTMENT INCOME

	31.8.21	31.8.20
	£	£
Interest	<u>653</u>	<u>1,845</u>

5. RAISING FUNDS

Raising donations and legacies

	31.8.21	31.8.20
	£	£
Advertising	<u>236</u>	<u>225</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 7)	Support costs (See note 8)	Totals
	£	£	£
Charitable Activities	188,531	51,566	240,097
Support costs	<u>-</u>	<u>59,941</u>	<u>59,941</u>
	<u>188,531</u>	<u>111,507</u>	<u>300,038</u>

L'ecole Francaise De Bristol

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.8.21	31.8.20
	£	£
Staff costs	175,562	164,683
Books and materials	2,515	4,500
Printing, postage & stationery	5,027	2,965
Training	1,077	1,489
Bad debts	62	404
Fruit and snacks	1,400	1,543
AEFE membership fee	1,566	2,641
ICT support costs	77	503
Travel & meetings	-	543
Provision for doubtful debts	1,245	-
	<u>188,531</u>	<u>179,271</u>

8. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Charitable Activities	-	51,566	51,566
Support costs	<u>59,941</u>	-	<u>59,941</u>
	<u>59,941</u>	<u>51,566</u>	<u>111,507</u>

Support costs, included in the above, are as follows:

	Charitable Activities	Support costs	31.8.21	31.8.20
	£	£	Total activities	Total activities
			£	£
Rent and rates		32,877	32,877	27,408
Insurance		4,951	4,951	4,661
Light and heat		4,790	4,790	6,036
Telephone		2,264	2,264	1,749
Sundries		259	259	224
Maintenance		1,227	1,227	1,827
Other		13,573	13,573	10,534
Loss on disposal of tangible fixed assets		-	-	231
Wages	39,478		39,478	40,762
Insurance	550		550	518
Light and heat	532		532	671
Telephone	251		251	194
Sundries	29		29	25
Accountancy	2,348		2,348	1,726
Governance costs	5,643		5,643	4,931
Depreciation of tangible fixed assets	<u>2,735</u>		<u>2,735</u>	<u>2,375</u>
	<u>51,566</u>	<u>59,941</u>	<u>111,507</u>	<u>103,872</u>

L'ecole Francaise De Bristol

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

9. NET INCOME/(EXPENDITURE)

	31.8.21	31.8.20
	£	£
Other operating lease charges	41,852	37,160
Depreciation - owned assets	2,735	2,376
	<u>44,587</u>	<u>39,536</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

11. STAFF COSTS

	31.8.21	31.8.20
	£	£
Wages and salaries	193,104	186,488
Social security costs	21,936	18,957
	<u>215,040</u>	<u>205,445</u>

The average number of employees of the company during the year was 6 (2020:6).

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 September 2020	11,416	16,922	28,338
Additions	-	2,243	2,243
Disposals	-	-	-
At 31 August 2021	<u>11,416</u>	<u>19,165</u>	<u>30,581</u>
DEPRECIATION			
At 1 September 2020	10,330	15,429	25,759
Charge for year	494	2,241	2,735
Disposals	-	-	-
At 31 August 2021	<u>10,824</u>	<u>17,670</u>	<u>28,494</u>
NET BOOK VALUE			
At 31 August 2021	<u>592</u>	<u>1,495</u>	<u>2,087</u>
At 31 August 2020	<u>1,087</u>	<u>1,493</u>	<u>2,580</u>

L'ecole Francaise De Bristol

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21	31.8.20
	£	£
Trade debtors	13,052	1,845
Prepayments	<u>2,862</u>	<u>1,538</u>
	<u>15,914</u>	<u>3,383</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21	31.8.20
	£	£
Deferred income	63,046	63,457
Accrued expenses	18,381	14,454
Deferred grants	<u>870</u>	<u>870</u>
	<u>82,297</u>	<u>78,781</u>

15. MOVEMENT IN FUNDS

	At 1.9.20	Net movement in funds	At 31.8.21
	£	£	£
Unrestricted funds			
General fund	291,097	(36,234)	254,863
	<u>291,097</u>	<u>(36,234)</u>	<u>254,863</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	264,040	(300,274)	(36,234)
	<u>264,040</u>	<u>(300,274)</u>	<u>(36,234)</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021.

L'ecole Francaise De Bristol

Detailed Statement of Financial Activities
for the Year Ended 31 August 2021

	31.8.21	31.8.20
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Nursery Education Grant	94,114	103,814
Donations	151	49
Sundry income	-	1
Grants	3,502	-
Coronavirus Job Retention Scheme	<u>29,272</u>	<u>3,491</u>
	127,039	107,355
Other trading activities		
Fees receivable from provision of education	136,348	154,045
Investment income		
Interest	<u>653</u>	<u>1,845</u>
Total incoming resources	264,040	263,245
EXPENDITURE		
Raising donations and legacies		
Advertising	236	225
Charitable activities		
Salaries and supply teaching	175,562	164,683
Books and materials	2,515	4,500
Printing, postags & stationery	5,027	2,965
Training	1,077	1,489
Bad debts	62	404
Fruit and snacks	1,400	1,543
AEPB membership fee	1,566	2,641
ICT support costs	77	503
Travel & meetings	-	543
Provision for doubtful debts	<u>1,245</u>	<u>-</u>
	183,531	179,271
Support costs		
Management		
Rent and rates	32,877	27,408
Insurance	4,951	4,661
Light and heat	4,790	6,036
Telephone	2,264	1,749
Sundries	259	224
Maintenance	1,227	1,827
Other	<u>13,573</u>	<u>10,534</u>
	59,941	52,439

This page does not form part of the statutory financial statements

L'ecole Francaise De Bristol

Detailed Statement of Financial Activities
for the Year Ended 31 August 2021

	31.8.21	31.8.20
	£	£
Governance costs		
Wages	39,478	40,762
Insurance	550	518
Light and heat	532	671
Telephone	251	194
Sundries	29	25
Accountancy	2,348	1,726
Legal fees	210	180
Maintenance	136	203
Training	120	165
Bad debts	7	45
Cleaning	1,508	1,171
Rent and rates	3,653	3,045
ICT support	9	56
Travel & meetings	-	66
Fixtures and fittings	494	882
Computer equipment	<u>2,241</u>	<u>1,493</u>
	51,566	51,502
Loss on disposal of fixed assets		
Fixtures and fittings	-	231
	<u> </u>	<u> </u>
Total resources expended	300,274	283,368
	<u> </u>	<u> </u>
Net income	<u>(36,234)</u>	<u>(20,123)</u>

This page does not form part of the statutory financial statements

L'ECOLE FRANCAISE DE BRISTOL

England & Wales - Charity number 900410

Accounts

REGISTERED COMPANY NUMBER: 2463900 (England and Wales)
REGISTERED CHARITY NUMBER: 900410

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2020
for
L'ecole Francaise De Bristol

Dunkley's
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

L'ecole Francaise De Bristol

**Contents of the Financial Statements
for the Year Ended 31 August 2020**

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8 to 9
Notes to the Financial Statements	10 to 14
Detailed Statement of Financial Activities	15 to 16

L'école Française De Bristol

Report of the Trustees for the Year Ended 31 August 2020

The Committee presents its report together with financial statements for the year ended 31 August 2020.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal object of the Ecole Française de Bristol is the education of the public in the study of the French language, and the study of French literature, history and culture.

The company is principally engaged in the furtherance and the advancement of the education of the public in the study of the French language and the study of French literature, history and culture. There have not been any material changes in the objectives and policies in the last year.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Ecole Française de Bristol runs a nursery class, primary "day release" classes for bilingual pupils and a programme of after-school/Saturday classes (and holiday clubs when possible). It teaches children aged from 3 to 16. It opened a 6th primary class for the day release programme at the start of the 2019-2020 academic year, to meet increased demand for places.

All classes and services are run by a qualified teacher with QTS (Qualified Teacher Status).

The accounts for the year ended 31 August 2020 show a deficit of £20,123.

The national lockdown from 20 March 2020 at the start of the Covid-19 pandemic, followed by other restrictions, had the following impact:

- All services had to close and apart from the nursery class, none were able to re-open before the end of the 2019-2020 academic year.
- The nursery class was able to re-open from 8 June 2020 but, to meet new regulations and hygiene requirements, with limited pupil numbers and shorter opening hours until the end of the 2019-2020 academic year. Priority was given to keyworkers for the allocation of available nursery places.

Income

Fees make up around 60% of overall income.

The other main source of income is the Nursery Education Grant, which funds free places for 3 and 4 years-olds, either for 3 mornings (Universal Entitlement) or up to 30 hours per week (Extended Childcare). For the Extended Childcare, we have chosen a model of delivery of 3 full days per week, which is the most advantageous for parents. However, it is only compatible with the delivery of "charged for" hours: the rate of funding is below our cost of operation; it has been frozen for 3 years despite inflation and it is not likely to be increased in the short-term. Nursery Education Grant income was preserved by the government during lockdown and the closure of the nursery.

Directors agreed to set up an online learning programme for some classes during the last term's class closures, at a reduced cost of 10% of fees, based on voluntary contributions, in order to support families and provide continuity of learning for the pupils where possible, in the expectation that services would return to normal in September 2020. It was agreed to use some reserves and to only make limited use of the furlough scheme, to be able to provide remote learning. The School received £3,491 from the Scheme.

The School received interest of £1,845 on reserves deposited in savings accounts.

Expenditure

Expenditure on Books & Materials and Printing was down as we looked after very few pupils on site in the final term of the academic year (just 10 nursery pupils from 8 June until 17 July 2020).

The additional cost of cleaning supplies and PPE (Personal Protective Equipment) was compensated by a revision of the external contractor's cleaning schedule (Fewer classrooms were used). The School invested in a floor scrubbing machine and a lot of the cleaning was done in-house to ensure that new cleaning protocols were followed and risks to staff and pupils reduced. This was only possible due to shorter nursery opening hours.

L'ecole Francaise De Bristol

Report of the Trustees for the Year Ended 31 August 2020

Expenditure cont....

There were increases to salary costs brought about by changes in leadership structure and the recruitment of a teacher for an additional primary teaching day.

The school is increasingly investing in staff training.

Reserves

Surpluses have enabled the School to build up a good level of reserves to meet expenditure in the event of an emergency. The current context of the pandemic brings to light the essential nature of reserves.

Reserves are split between several savings accounts.

FINANCIAL REVIEW

Investment Policy

The investment policy of the Trustees is to invest funds held as reserves in high interest deposit accounts. This is low risk investment as the funds may well be utilised in the short term.

Risk Management

The Trustees actively review major risks which the charity faces and are confident that the systems in place and reserves held are adequate to mitigate these risks.

Despite the year's deficit, the charity retains sufficient reserves to maintain its financial resilience.

Reserves Policy

All reserves are held for future expenditure on the principal object of the Ecole Francaise de Bristol, with adequate reserves retained so that funds are available to meet specific needs as and when required by the school.

PUBLIC BENEFIT TEST

Nursery children aged 3 and 4 are entitled to a free place for a minimum of 15 hours per week and up to 3 full days per week. The French government may provide an additional grant for up to 100% of remaining nursery fees for full-time attendance, for children of families of low disposable income, subject to various conditions of eligibility. Parents are provided with information on this scheme, and on other schemes that may offer a reduction in fees.

Fees charged for 4-or-5 day-attendance remain lower than those of most full day nurseries in the area, despite the specificity of the service provided (French immersion class run by qualified teachers). They are similar or below those of Bristol's Children's Centres.

Fees charged are moderate for the "day release" primary classes (less than £5 per hour). A classroom assistant is employed with a qualified teacher in several classes and the average ratio of staff to children is around 1:12. Parents are provided with information on schemes that may offer a reduction in fees.

A new bursary scheme was set up in the 2019-2020 academic year to help parents access some of the charity's services.

The school set up a full online learning programme for nursery and "day release" primary classes, to maintain continuity of services in the first wave of the pandemic.

L'école Française De Bristol

Report of the Trustees for the Year Ended 31 August 2020

FUTURE PLANS AND OUTLOOK

The School's Management structure has been modified to create a Deputy Headteacher role. The restructuring is likely to continue as the School expands its services, welcomes an increasing number of pupils, and establishes partnerships with an ever-larger number of primary schools, which requires close and time-consuming liaison.

In the short-term, the impact of the pandemic will be closely monitored, and the charity may use some of its reserves to compensate a possible drop in pupil numbers.

Nursery

The School is taking part in the "30 hours free childcare" Scheme. Funding for the scheme is set locally and may be increased or reduced according to criteria selected by the British government, such as local levels of deprivation, local staffing costs, local premises costs etc. The School's management will review the "free extended childcare places" offer annually so that participation in the Scheme does not compromise the nursery's viability nor the School's viability.

Day release

Pupil numbers are increasing. The School works in partnership with around 50 schools. There can be difficulties in obtaining consent for the "day release" from some primary schools. The School is improving its liaison and communication systems with current and prospective partner schools.

This service is likely to be affected by regulations linked to the pandemic such as "bubbles" in mainstream schools.

Other classes

The Saturday services and evening classes are successful, but again this service is likely to be affected by regulations linked to the pandemic.

The holiday programme is currently halted. Current regulations linked to the pandemic make it unviable.

General outlook

The duration and impact of the pandemic are difficult to estimate at this stage.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

RECRUITMENT AND APPOINTMENT OF TRUSTEES

Directors are elected by members of the Association, at an Annual General Meeting of the Association.

They are appointed on the basis of the enthusiasm for and commitment to the objects of the charity and to provide a broad range of skills and experience and expertise on the Management Committee.

TRUSTEE INDUCTION AND TRAINING

Directors are provided with information about their legal responsibilities.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

L'ecole Francaise De Bristol

Report of the Trustees
for the Year Ended 31 August 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
2463900 (England and Wales)

Registered Charity number
900410

Registered office
3 Temple Way
Temple Back East
Bristol
BS1 6DZ

Trustees
S Cren
N Hatton
G Fraisse

Company Secretary
E Tenant

Independent examiner
Dunkley's
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

Bankers
Lloyds Bank Plc

REFERENCE AND ADMINISTRATIVE DETAILS

Accountants
Dunkley's
Chartered Accountants & Registered Auditors
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

L'ecole Francaise De Bristol

Report of the Trustees
for the Year Ended 31 August 2020

THE COMMITTEE OF MANAGEMENT'S RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS

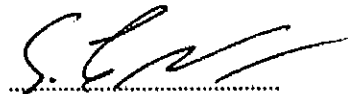
Details of the Committee of Management are set out on page 1.

Company law requires the Committee of Management to prepare financial statement for each financial year, which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statement, the Committee are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Committee are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charitable company and which enable them to ascertain their financial position and to ensure that the financial statements comply with the Companies Act 2006, the Charities Act 1993 and regulations there under. They are also responsible for safeguarding the assets of the charitable company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 07/05/2021 and signed on its behalf by:



.....
S Cren - Trustee

**Independent Examiner's Report to the Trustees of
L'ecole Francaise De Bristol**

Independent examiner's report to the trustees of L'ecole Francaise De Bristol ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').


Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached



Michael Dunkley
FCA
Dunkley's
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

Date: 7 July 2021

L'ecole Francaise De Bristol

Statement of Financial Activities
for the Year Ended 31 August 2020

		31.8.20 Unrestricted fund £	31.8.19 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	107,355	119,614
Other trading activities	3	154,045	209,670
Investment income	4	<u>1,845</u>	<u>1,736</u>
Total		263,245	331,020
EXPENDITURE ON			
Raising funds	5	225	3,544
Charitable activities	6		
Charitable Activities		230,704	230,930
Support costs		<u>52,439</u>	<u>53,102</u>
Total		283,368	287,576
NET INCOME		(20,123)	43,444
RECONCILIATION OF FUNDS			
Total funds brought forward		311,220	267,776
TOTAL FUNDS CARRIED FORWARD		<u>291,097</u>	<u>311,220</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

L'ecole Francaise De Bristol

Balance Sheet
At 31 August 2020

		31.8.20 Unrestricted fund £	31.8.19 Total funds £
FIXED ASSETS	Notes		
Tangible assets	12	2,580	4,000
CURRENT ASSETS			
Debtors	13	3,383	13,259
Cash at bank		<u>363,915</u>	<u>365,815</u>
		367,298	379,074
CREDITORS			
Amounts falling due within one year	14	(78,781)	(71,854)
NET CURRENT ASSETS		<u>288,517</u>	<u>307,220</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		291,097	311,220
NET ASSETS		<u>291,097</u>	<u>311,220</u>
FUNDS	15		
Unrestricted funds		<u>291,097</u>	<u>311,220</u>
TOTAL FUNDS		<u>291,097</u>	<u>311,220</u>

The notes form part of these financial statements

L'école Française De Bristol

Balance Sheet - continued

At 31 August 2020

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 August 2017 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 07/05/2021 and were signed on its behalf by:


.....
S Cren - Trustee

The notes form part of these financial statements

L'ecole Francaise De Bristol

Notes to the Financial Statements for the Year Ended 31 August 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Raising funds

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

Allocation and apportionment of costs

Staff costs are allocated on the basis of estimated time spent on any activity during the year. All other support costs that cannot be allocated directly are apportioned on the same basis as staff costs.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Computer equipment	- 33.33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

L'ecole Francaise De Bristol

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

2. DONATIONS AND LEGACIES

	31.8.20	31.8.19
	£	£
Nursery Education Grant	103,814	114,857
Donations	49	-
Sundry Income	1	-
Grants	-	4,757
Coronavirus Job Retention Scheme	<u>3,491</u>	<u>-</u>
	<u>107,355</u>	<u>119,614</u>

Grants received, included in the above, are as follows:

	31.8.20	31.8.19
	£	£
Other grants	<u>3,491</u>	<u>4,757</u>

3. OTHER TRADING ACTIVITIES

	31.8.20	31.8.19
	£	£
Fees receivable from provision of education	153,211	209,670
Reduction in provisions	<u>834</u>	<u>-</u>
	<u>154,045</u>	<u>209,670</u>

4. INVESTMENT INCOME

	31.8.20	31.8.19
	£	£
Interest	<u>1,845</u>	<u>1,736</u>

5. RAISING FUNDS

Raising donations and legacies

	31.8.20	31.8.19
	£	£
Advertising	<u>225</u>	<u>3,544</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 7)	Support costs (See note 8)	Totals
	£	£	£
Charitable Activities	179,271	51,433	230,704
Support costs	<u>-</u>	<u>52,439</u>	<u>52,439</u>
	<u>179,271</u>	<u>103,872</u>	<u>283,143</u>

L'ecole Francaise De Bristol

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2020**

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.8.20	31.8.19
	£	£
Staff costs	164,683	152,981
Books and materials	4,500	7,831
Printing, postage & stationery	2,965	4,299
Training	1,489	892
Bad debts	404	1,254
Outings	-	937
Fruit and snacks	1,543	2,208
AEFE membership fee	2,641	3,143
ICT support costs	503	927
Travel & meetings	543	37
Provision for doubtful debts	-	537
Community library	-	2,920
	<u>179,271</u>	<u>177,966</u>

8. SUPPORT COSTS

	Management	Governance	Totals
	£	costs	£
Charitable Activities	-	51,433	51,433
Support costs	<u>52,439</u>	-	<u>52,439</u>
	<u>52,439</u>	<u>51,433</u>	<u>103,872</u>

Support costs, included in the above, are as follows:

		31.8.20	31.8.19
	Charitable	Total	Total
	Activities	activities	activities
	£	£	£
Rent and rates		27,408	27,663
Insurance		4,661	4,460
Light and heat		6,036	5,965
Telephone		1,749	1,567
Sundries		224	378
Maintenance		1,827	1,808
Other		10,534	11,261
Loss on disposal of tangible fixed assets	231	231	-
Wages	40,762	40,762	40,012
Insurance	518	518	496
Light and heat	671	671	663
Telephone	194	194	174
Sundries	25	25	42
Accountancy	1,726	1,726	1,752
Governance costs	4,931	4,931	6,422
Depreciation of tangible fixed assets	<u>2,375</u>	<u>2,375</u>	<u>3,403</u>
	<u>51,433</u>	<u>103,872</u>	<u>106,066</u>

L'ecole Francaise De Bristol

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

9. NET INCOME/(EXPENDITURE)

	31.8.20	31.8.19
	£	£
Other operating lease charges	37,160	37,365
Depreciation - owned assets	2,376	3,403
	<u>39,536</u>	<u>40,768</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

11. STAFF COSTS

	31.8.20	31.8.19
	£	£
Wages and salaries	186,488	172,577
Social security costs	18,957	20,416
	<u>205,445</u>	<u>192,993</u>

The average number of employees of the company during the year was 6 (2019:6).

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 September 2019	11,152	17,870	29,022
Additions	1,186	-	1,186
Disposals	(922)	(948)	(948)
At 31 August 2020	<u>11,416</u>	<u>16,922</u>	<u>29,260</u>
DEPRECIATION			
At 1 September 2019	10,139	14,883	25,022
Charge for year	882	1,494	2,606
Disposals	(691)	(948)	(948)
At 31 August 2020	<u>10,330</u>	<u>15,429</u>	<u>26,680</u>
NET BOOK VALUE			
At 31 August 2020	<u>1,087</u>	<u>1,493</u>	<u>2,580</u>
At 31 August 2019	<u>1,013</u>	<u>2,987</u>	<u>4,000</u>

L'ecole Francaise De Bristol

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.20	31.8.19
	£	£
Trade debtors	1,845	12,127
Prepayments	<u>1,538</u>	<u>1,132</u>
	<u>3,383</u>	<u>13,259</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.20	31.8.19
	£	£
Deferred income	63,457	51,120
Accrued expenses	14,454	20,734
Deferred grants	<u>870</u>	<u>-</u>
	<u>78,781</u>	<u>71,854</u>

15. MOVEMENT IN FUNDS

	At 1.9.19	Net movement	At 31.8.20
	£	in funds	£
		£	
Unrestricted funds			
General fund	311,220	(20,123)	291,097
	<u>311,220</u>	<u>(20,123)</u>	<u>291,097</u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement in
	resources	expended	funds
	£	£	£
Unrestricted funds			
General fund	263,245	(283,368)	(20,123)
	<u>263,245</u>	<u>(283,368)</u>	<u>(20,123)</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2020.

L'école Française De Bristol**Detailed Statement of Financial Activities**
for the Year Ended 31 August 2020

	31.8.20	31.8.19
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Nursery Education Grant	103,814	114,857
Donations	49	-
Sundry Income	1	-
Grants	-	4,757
Coronavirus Job Retention Scheme	<u>3,491</u>	<u>-</u>
	107,355	119,614
Other trading activities		
Fees receivable from provision of education	154,045	209,670
Investment income		
Interest	<u>1,845</u>	<u>1,736</u>
Total incoming resources	263,245	331,020
EXPENDITURE		
Raising donations and legacies		
Advertising	225	3,544
Charitable activities		
Salaries and supply teaching	164,683	152,981
Books and materials	4,500	7,831
Printing, postage & stationery	2,965	4,299
Training	1,489	892
Bad debts	404	1,254
Outings	-	937
Fruit and snacks	1,543	2,208
AEFE membership fee	2,641	3,143
ICT support costs	503	927
Travel & meetings	543	37
Provision for doubtful debts	-	537
Community library	<u>-</u>	<u>2,920</u>
	179,271	177,966
Support costs		
Management		
Rent and rates	27,408	27,663
Insurance	4,661	4,460
Light and heat	6,036	5,965
Telephone	1,749	1,567
Sundries	224	378
Maintenance	1,827	1,808
Cleaning	10,534	11,261
Events	<u>-</u>	<u>-</u>
	52,439	53,102

This page does not form part of the statutory financial statements

L'ecole Francaise De Bristol

Detailed Statement of Financial Activities
for the Year Ended 31 August 2020

	31.8.20	31.8.19
	£	£
Governance costs	40,762	40,012
Wages	518	496
Insurance	671	663
Light and heat	194	174
Telephone	25	42
Sundries	1,726	1,752
Accountancy	180	180
Legal fees	203	201
Maintenance	165	99
Training	45	139
Bad debts	1,171	1,251
Cleaning	3,045	3,074
Rent and rates	-	104
Outings	56	103
ICT support	66	4
Travel & meetings	882	717
Fixtures and fittings	1,493	2,686
Computer equipment	-	1,267
Consultant services	-	-
	<u>51,202</u>	<u>52,964</u>
Loss on disposal of fixed assets	231	-
Fixtures and fittings	-	-
	<u>283,368</u>	<u>287,576</u>
Total resources expended		
	<u>(20,123)</u>	<u>43,444</u>
Net income		

This page does not form part of the statutory financial statements