Docusign Envelope ID: ECF8E563-8132-8FA8-8271-DDC31298A570

Company registration number 01138995 (England and Wales)

Charity registration number 274145 (England and Wales)

ECOLE FRANCAISE DE LONDRES JACQUES PREVERT LTD

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Docusign Envelope ID: ECF8E563-8132-8FA8-8271-DDC31298A570

ECOLE FRANCAISE DE LONDRES JACQUES PREVERT LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A W Dick	
	A R M A Nourry	
	L Seguier	
	J Masselot	
	A Domange	
	E Caradec	
	C Tarazi	
	M A E Duverger	
	C M E Lafaille	
	A H Matthijs	(Appointed 3 September 2025)
	P K Patel	(Appointed 1 July 2025)
	S A B Tregoning	(Appointed 3 September 2025)
Secretary	A Quillerou	
Country of incorporation	United Kingdom (England and Wales)	01138995
Charity registration	England and Wales	274145
Registered office	59 Brook Green London W6 7BE	
Auditor	KLSA LLP Kalamu House 11 Coldbath Square London EC1R 5HL	
Bankers	HSBC Bank Plc 176 Camden High Street London W8 4SH	

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ECOLE FRANCAISE DE LONDRES JACQUES PREVERT LTD

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ECOLE FRANCAISE DE LONDRES JACQUES PREVERT LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

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 year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

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

Objectives and activities

The objectives of the school are the advancement of education of boys and girls, and in particular to promote, maintain and conduct, for the benefit of public in the UK, a French school for the nursery and primary education of children, irrespective of the nationality of the children or their parents.

The Trustees have given careful consideration to the Charity Commissions general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education and on fee-charging.

We aim to provide a first class education to boys and girls from the ages of 3 to 11 similar to that of a public school in France while at the same time ensuring that the children are able to integrate well into their British surroundings. We seek to provide the benefit of a structured educational environment that develops our pupils' capabilities, competences and skills. We promote the academic, moral and physical development of our pupils through our academic curriculum, pastoral care, sporting and other activities. We provide an educational environment where each student can develop and fulfill his or her potential, building their self-confidence and inculcating a desire to contribute to the wider community. The school is committed to safeguarding and promoting the welfare of our pupils and expects all staff and volunteers to share this commitment.

The school welcomes pupils from all backgrounds and abilities. The school operates in accordance with regulations set by the Agence pour l'Enseignement Francais a l'Etranger (AEFE) and the school's status as an "école conventionnée" provides public benefit. This status enables parents of pupils to receive means-tested bursaries for the full cost of fees. In 2025,1 pupil (2024: 1 pupils) had their fees met by bursaries which in total were for £6,517 (2024: 2,739)

The school did not participate in any fundraising events in 2025.

The school is an equal opportunity organisation and we are committed to a working environment that is free from any form of discrimination on the grounds of colour, race, ethnicity, religion, sex, sexual orientation or disability. We will make reasonable adjustments to meet the needs of staff or pupils who are or become disabled.

Public benefit

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

Volunteers

The charity did not have any volunteers during the year.

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Achievements and performance

Significant activities and achievements against objectives

Charitable activities

The school is popular among the French community in London as the medium of teaching is mainly in French. The standard of teaching is high and the activities of the school are varied. It has limited its total intake to 262 children in the age groups of 3 to 11 years. As a result, the school maintains good relationships with pupils and parents alike.

Most pupils leaving the school at the age of 11 gain entry to the French Lycée, the secondary school in London which follows the French curriculum in the secondary education.

The school continued to adopt the various policies regarding Health and Safety, First Aid, Medical Needs, Child protection, Anti-bullying etc. Each of the trustees was given an area to be under his or her responsibility including such areas as Finance, Safeguarding and Human Resources.

Evaluation of the school by Ofsted

The last evaluation by Ofsted took place in June 2025. The school was judged Outstanding and their comments were as follows :

Pupils receive an exceptional education. They are curious, articulate and proud of their learning. From the early years onwards, children grow in confidence because of the school's nurturing culture and ambitious curriculum. Staff have high expectations of what every pupil can achieve, and pupils rise to meet them. They work hard in lessons and show great care in the work that they produce.

Pupils are safe, happy and feel well looked after. They value the warm relationships that they have with their teachers and know that adults will help them if they have any worries.

Behaviour is exemplary. Pupils are thoughtful and courteous in their interactions with others. They show independence and maturity as they move around the school and take part in a wide range of activities. At playtime, pupils enjoy reading together or playing calmly with their friends.

The school's unique character comes from its rich cultural identity. Pupils learn seamlessly in both French and English, switching between languages with ease and enthusiasm. They take pride in their multilingualism and speak knowledgeably about life in both cultures. This international outlook is central to the school's ethos and is evident in every aspect of school life.

Leaders have designed a curriculum that is broad, ambitious and intellectually demanding. From the early years through to Year 6, pupils benefit from a carefully structured and sequenced curriculum. Leaders think deeply about how knowledge is introduced and revisited across each cycle of learning. As a result, pupils make strong connections across subjects and build deep and lasting knowledge.

Leaders and the proprietor body have a secure understanding of their legal responsibilities and fulfil them well. They meet regularly to review statutory requirements and ensure that these are implemented effectively across the school. The proprietor body monitors the school's compliance with the independent school standards and ensures that the duties set out in schedule 10 of the Equality Act 2010 are fully met."

Financial review

Reserves policy

The incoming resources for the year were £2,953,275 (2024: £2,577,503). The resources expended by the school in 2025 were £2,914,137 (2024: £2,583,002) of which the principal component was employment costs of £2,124,453 (2024: £1,809,926) (Note 10). Resources expended were less than incoming resources in 2025, producing a surplus of £44,141 (2024: deficit of £5,229).

Reserves policy

The total reserves at the end of the year stood at £1,139,196 (2024: £1,095,055).The trustees have reviewed the Company's need for free reserves and have decided to maintain these for the following reasons:

a) risk of fee income dropping below the level of expenditure
b) recurring expenditure for at least a period of one year

The current policy is to maintain the reserves at approximately the current levels of recurring expenditure.

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Major risks

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The principal risks to which the Charity is exposed are considered to be:

- Health and Safety of pupils and staff
- The reputation and identity of the Charity
- The recruitment and retention of staff
- The financial stability of the Charity

Key controls and procedures designed to minimise or manage any potential impact of risks on the Charity include:

- Vetting procedures, as required by law, for the protection of pupils.
- Formal written procedures including for non-financial risks such as fire and health and safety and safeguarding of pupils and regular awareness training for all staff.
- Established organisational structure and lines of reporting with clear authorisation and approval levels.
- Regular reviews of policies and procedures to monitor and control risks.
- Regular strategic planning, budgeting, management accounting and budgetary reviews.

Plans for future periods

The trustees are looking into development of premises with a view to increase the space for the educational purposes as well as to improve the welfare of the children.

Structure, governance and management

The company was incorporated on 11 October 1973 and was registered with the Charity Commissioners in August 1977. The Company is governed by its Memorandum and Articles of Association and constitutes a limited company, limited by guarantee as defined by the Companies Act 2006.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr CLP Guiollot	(Resigned 6 January 2025)
A W Dick	
A R M A Nourry	
L Seguier	
M Fetu	(Resigned 17 June 2025)
J Masselot	
A Domange	
E Caradec	
A P Sauty de Chalon	(Resigned 17 June 2025)
C Tarazi	
M Riera Lamela	(Resigned 3 March 2025)
M A E Duverger	
C M E Lafaille	
A H Matthijs	(Appointed 3 September 2025)
P K Patel	(Appointed 1 July 2025)
S A B Tregoning	(Appointed 3 September 2025)

Recruitment and appointment of trustees

The new trustees are recruited on the basis of recommendation by the existing trustees. Any parent desiring to become a trustee of the Charity may submit to the Charity an application in writing.

Every application for appointment shall be considered by the trustees and no applicant shall be admitted unless at least two thirds of the votes cast on the question of his appointment are in favour thereof. No reason for refusal to admit any applicant shall be given.

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The Directors are responsible for the overseeing of the risks faced by the School. Risks are identified, assessed and controls established throughout the year. A formal review of the charity's risk management processes is undertaken on a regular basis. Risk is managed under the headings of financial sustainability, school safety, student welfare, employment, school trips and events and community access. Through the risk management processes established for the School, the Directors are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

The Directors who are the charity Trustees for the purpose of the Charities Act 2011 conduct the operations of the charity. The names of the current directors and who held office during the financial year are set out above. Full time employees undertake day to day management running of the school. The Board of Directors meets on average once every two months to discuss the affairs of the Company as a whole.

Induction and training of trustees

New trustees undergo an induction to brief them on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and the recent financial performance of the charity. As part of the induction they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Auditor

In accordance with the company's articles, a resolution proposing that KLSA LLP be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

Signed by:

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J Masselot

Trustee

12 May 2026

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ECOLE FRANCAISE DE LONDRES JACQUES PREVERT LTD

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees, who are also the directors of Ecole Francaise De Londres Jacques Prevert Ltd for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

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

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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ECOLE FRANCAISE DE LONDRES JACQUES PREVERT LTD

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF ECOLE FRANCAISE DE LONDRES JACQUES PREVERT LTD

Opinion

We have audited the financial statements of Ecole Francaise De Londres Jacques Prevert Ltd ('the charity') for the year ended 31 December 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report. However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the school's ability to continue as going concern.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of trustees' responsibilities, Trustees, who are also the directors of charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence,capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with trustees and other management, and from our commercial knowledge and experience of the sector; and
- we focused on specific laws and regulations which we considered may have a direct material effect on the operations of the company financial statements or the operations of the company, including the Charities Act 2011, data protection, anti-bribery, employment, environmental and health and safety legislation.

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We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

We communicated identified fraud risks and non-compliance with laws and regulations with those charged with governance, throughout the audit team and remained alert to any indications throughout the audit.

There are inherent limitations in the audit procedures described above; any instance of non-compliance with laws and regulations and fraud which is far removed from transactions reflected in the financial statements would diminish the likelihood of detection. Furthermore, the risk of not detecting a material misstatement due to fraud is greater than the risk of not detecting one resulting from error. Fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentation, or through an act of collusion that would mitigate internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: http://www.frc.org.uk/auditors responsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:

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Shilpa Chheda (Senior Statutory Auditor)
For and on behalf of KLSA LLP, Statutory Auditor
Chartered Accountants
Kalamu House
11 Coldbath Square
London
EC1R 5HL
12 May 2026

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ECOLE FRANCAISE DE LONDRES JACQUES PREVERT LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:					
Donations and legacies	3	-	-	58,032	58,032
Charitable activities	4	2,903,767	2,463,519	-	2,463,519
Investments	5	49,508	55,952	-	55,952
Total income		2,953,275	2,519,471	58,032	2,577,503
Expenditure on:					
Charitable activities	6	2,914,137	2,524,970	58,032	2,583,002
Net income/(expenditure) for the year/ Net incoming/(outgoing) resources		39,138	(5,499)	-	(5,499)
Other recognised gains and losses					
Other gains or losses	12	5,003	270	-	270
Net movement in funds		44,141	(5,229)	-	(5,229)
Fund balances at 1 January 2025		1,095,055	1,100,284	-	1,100,284
Fund balances at 31 December 2025		1,139,196	1,095,055	-	1,095,055

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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

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ECOLE FRANCAISE DE LONDRES JACQUES PREVERT LTD

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	13		444,656		453,290
Current assets					
Debtors	14	476,711		590,956	
Cash at bank and in hand		1,844,316		1,803,986	
		2,321,027		2,394,942	
Creditors: amounts falling due within one year	15	(879,117)		(1,068,836)	
Net current assets			1,441,910		1,326,106
Total assets less current liabilities			1,886,566		1,779,396
Creditors: amounts falling due after more than one year	16		(747,370)		(684,341)
Net assets			1,139,196		1,095,055
Income funds					
Unrestricted funds			1,139,196		1,095,055
			1,139,196		1,095,055

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

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

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

However, an audit is required in accordance with section 144 of the Charities Act 2011.

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

The financial statements were approved by the Trustees on 12 May 2026

Signed by:

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J Masselot

Trustee

Company Registration No. 01138995

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ECOLE FRANCAISE DE LONDRES JACQUES PREVERT LTD

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	21		(9,178)		154,126
Investing activities					
Investment income received		49,508		55,952	
Net cash generated from investing activities			49,508		55,952
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			40,330		210,078
Cash and cash equivalents at beginning of year			1,803,986		1,593,908
Cash and cash equivalents at end of year			1,844,316		1,803,986

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1 Accounting policies

Charity information

Ecole Francaise De Londres Jacques Prevert Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is 59 Brook Green, London, W6 7BE.

1.1 Accounting convention

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

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

1.2 Going concern

In assessing the Charity's ability to continue as a going concern, the trustees have considered the financial position and performance of the Charity.

The charity is self-financed through it's operations and is therefore independent of any external financial support.

On the basis of this, the trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements. These financial statements are prepared on the going concern basis.

1.3 Charitable funds

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

1.4 Incoming resources

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

Income comprises donations, school fees, registration fees, deposits and related charges, extra-curricular activities and catering income.

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

Deferred Income

School fees and registration fees is billed in advance of the oncoming school term and are recognised in the account period to which they relate.

1.5 Resources expended

Expenditure is accounted on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on the basis consistent with the use of resources.

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1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	2% on cost of the building
Office & school equipment	5 years
Fixtures & fittings	3 years
Computer software	5 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

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

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

The Charity operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

1.12 Foreign exchange

Transactions denominated in foreign currencies are recorded at the rate ruling at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. All differences are included in net outgoing resources.

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1 Accounting policies (Continued)

1.13 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.

1.14 Comparatives

There were no changes in presentation in the current year.

2 Critical accounting estimates and judgements

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

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

Key sources of estimation uncertainty

Useful life of tangible fixed assets

Management reviews the useful lives and residual values of the items of tangible fixed assets on a regular basis. During the financial year, the trustees' determined no significant changes in the useful lives and residual values.

Impairment of debtors

Management reviews their portfolio of debtors on a regular basis. In determining whether debtors are impaired and provision for bad debts is recognised, management makes judgements as to whether there is any evidence indicating that there is a measurable decrease in the estimated future cash flows expected.

Staff costs accrual

The monetary liability for employees' accrued holidays and management approved bonus at the reporting date is recognised as an expense accrual.

3 Donations and legacies

	Total	Restricted funds
	2025	2024
	£	£
Donations from parents	-	58,032

4 Income from charitable activities

	School fees	Other school income	Canteen fees	Administration fees	Total	Total
	2025	2025	2025	2025	2025	2024
	£	£	£	£	£	£
School fees with charitable activities	2,350,136	188,811	312,116	52,704	2,903,767	2,463,519
Analysis by fund						
Unrestricted funds	2,350,136	188,811	312,116	52,704	2,903,767	2,463,519

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Previous year:	School fees	Other school income	Canteen fees	Administration fees	Total
	2024	2024	2024	2024	2024
	£	£	£	£	£
School fees with charitable activities	1,972,511	191,525	267,417	32,066	2,463,519
Analysis by fund					
Unrestricted funds	1,972,511	191,525	267,417	32,066	2,463,519

5 Income from investments

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Interest receivable	49,508	55,952

6 Charitable activities

	2025	2024
	£	£
Staff costs	2,124,452	1,809,926
Depreciation and impairment	8,634	8,634
School activity costs	164,190	143,589
Direct charitable costs	439,340	450,626
	2,736,616	2,412,775
Share of support costs (see note 7)	165,091	157,429
Share of governance costs (see note 7)	12,430	12,798
	2,914,137	2,583,002
Analysis by fund		
Unrestricted funds	2,914,137	2,524,970
Restricted funds	-	58,032
For the year ended 31 December 2024		
Unrestricted funds	2,524,970	
Restricted funds	58,032	
	2,583,002	

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7 Support costs allocated to activities

	2025 £	2024 £
Legal & professional	18,178	14,226
Administration	146,913	143,203
Governance costs	12,430	12,798
	177,521	170,227
Analysed between:		
Charitable activities	177,521	170,227

Governance costs includes payments to the auditors of £12,430 (2024: £12,798) for audit fees.

8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	12,430	12,798
Depreciation of owned tangible fixed assets	8,634	8,634

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year and in the previous year.

None of the Trustees (or any persons connected with them) were reimbursed for expenses from charity during the year and in the previous year.

10 Employees

The average number of employees during the year was:

	2025 Number	2024 Number
Teaching staff	43	47
Administrative staff	3	2
Total	46	49

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10 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	1,883,154	1,628,605
Social security costs	163,247	116,164
Other pension costs	78,051	65,157
	2,124,452	1,809,926

Staff costs include an amount of £462,305 (2024: £447,908) charged by the Agence pour L'Enseignement Français à L'Etranger (AEFE) for 8 French teachers. The participation payable by Ecole Francaise de Londres Jacques Prevert Ltd to the AEFE consists of annual subscription (6% of annual revenue) and contribution towards teachers' salaries of 52%(2024:50%) and teachers' London cost of living allowance consist of 100% at the agreed level. The head teacher's salary is paid by the AEFE and not recharged to the Charity.

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
Over £60,000	5	3

11 Taxation

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

12 Other gains and losses

Gains/(losses) upon:	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Foreign exchange	(5,003)	(270)

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13 Tangible fixed assets

	Land and buildings	Office & school equipment	Fixtures & fittings	Computer software	Total
	£	£	£	£	£
Cost					
At 1 January 2025	984,078	157,890	8,249	2,695	1,152,912
At 31 December 2025	984,078	157,890	8,249	2,695	1,152,912
Depreciation and impairment					
At 1 January 2025	530,788	157,890	8,249	2,695	699,622
Depreciation charged in the year	8,634	-	-	-	8,634
At 31 December 2025	539,422	157,890	8,249	2,695	708,256
Carrying amount					
At 31 December 2025	444,656	-	-	-	444,656
At 31 December 2024	453,290	-	-	-	453,290

14 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	419,587	538,524
Other debtors	27,384	1,401
Prepayments and accrued income	29,740	51,031
	476,711	590,956

15 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	113,149	145,883
Trade creditors	30,887	37,910
Other creditors	195,610	100,527
Accruals and deferred income	539,471	784,516
	879,117	1,068,836

16 Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Other creditors	747,370	684,341

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16 Creditors: amounts falling due after more than one year **(Continued)**

Other creditors is made up of refundable deposits received, which are payable when the pupil finishes the final year of the school or when the pupil leaves the school subject to the terms and conditions being satisfied. The total deposit held by the charity is £822,627 (2024: £752,654) of which £75,257 (2024: £68,313) is due within one year.

17 Retirement benefit schemes

Defined contribution schemes	**2025** **£**	**2024** **£**
Charge to profit or loss in respect of defined contribution schemes	78,051	65,157

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

Previous year:	**At 1 January 2024**	**Incoming resources**	**Resources expended**	**At 31 December 2024**
	£	**£**	**£**	**£**
Refurbshment fund	-	58,032	(58,032)	-

The Restricted funds relate to specific donations received from the Parent's association for classroom refurbishments.

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	**Incoming resources**	**Resources expended**	**Gains and losses**	**At 31 December 2025**
	£	**£**	**£**	**£**	**£**
General funds	1,095,055	2,953,275	(2,914,137)	5,003	1,139,196

Previous year:	**At 1 January 2024**	**Incoming resources**	**Resources expended**	**Gains and losses**	**At 31 December 2024**
	£	**£**	**£**	**£**	**£**
General funds	1,100,284	2,519,471	(2,524,970)	270	1,095,055

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20 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

21 Cash (absorbed by)/generated from operations

	2025	2024
	£	£
Surplus/(deficit) for the year	39,138	(5,499)
Adjustments for:		
Investment income recognised in statement of financial activities	(49,508)	(55,952)
Foreign exchange differences	5,003	270
Depreciation and impairment of tangible fixed assets	8,634	8,634
Movements in working capital:		
Decrease/(increase) in debtors	114,245	(82,449)
(Decrease)/increase in creditors	(126,690)	289,122
Cash (absorbed by)/generated from operations	(9,178)	154,126

22 Analysis of changes in net funds

The charity had no material debt during the year.