

**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**

	<b>Page</b>
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**

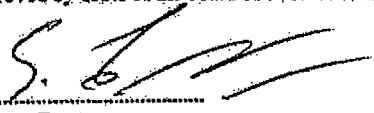
Details of the Committee of Management are set out on page 1.

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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
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>
<b>Total</b>		<b>264,040</b>	<b>263,245</b>
<b>EXPENDITURE ON</b>			
Raising funds	5	236	225
Charitable activities	6	240,097	230,704
Charitable Activities		<u>59,941</u>	<u>52,439</u>
Support costs			
<b>Total</b>		<b>300,274</b>	<b>283,368</b>
<b>NET INCOME</b>		<b>(36,234)</b>	<b>(20,123)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>291,097</u>	<u>311,220</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>254,863</u></b>	<b><u>291,097</u></b>

**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 2021**

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

The notes form part of these financial statements

**L'école Française 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
	£	£	£
<b>COST</b>			
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>
<b>DEPRECIATION</b>			
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>
<b>NET BOOK VALUE</b>			
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
	£	£	£
<b>Unrestricted funds</b>			
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
	£	£	£
<b>Unrestricted funds</b>			
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
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
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
<b>Other trading activities</b>		
Fees receivable from provision of education	136,348	154,045
<b>Investment income</b>		
Interest	<u>653</u>	<u>1,845</u>
<b>Total incoming resources</b>	<b>264,040</b>	<b>263,245</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Advertising	236	225
<b>Charitable activities</b>		
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
<b>Support costs</b>		
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
	£	£
<b>Governance costs</b>		
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
<b>Loss on disposal of fixed assets</b>		
Fixtures and fittings	-	231
	<u>          </u>	<u>          </u>
<b>Total resources expended</b>	<b>300,274</b>	<b>283,368</b>
	<u>          </u>	<u>          </u>
<b>Net income</b>	<b><u>(36,234)</u></b>	<b><u>(20,123)</u></b>

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