

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 Francaise De Bristol

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

L'ecole Française De Bristol

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for the Year Ended 31 August 2022**

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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

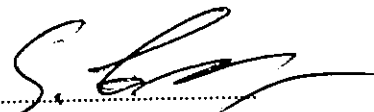
Details of the Committee of Management are set out on page 1.

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.

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.

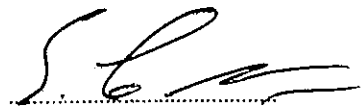
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 August 2017 in accordance with Section 476 of the Companies Act 2006.

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	<u>6,948</u>	<u>1,245</u>
	<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	31.8.22	31.8.21
	Activities		Total	Total
	£	£	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	<u>1,313</u>	-	<u>1,313</u>	<u>2,735</u>
	<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