

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

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

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

L'ecole Francaise De Bristol

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for the Year Ended 31 August 2024**

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L'ecole Francaise De Bristol

Report of the Trustees
for the Year Ended 31 August 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Public benefit

Preschool

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

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

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

Day release

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

Other services

Fees charged are comparable to those for similar activities.

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

Events are organised with low entry fees or none.

L'ecole Francaise De Bristol

Report of the Trustees for the Year Ended 31 August 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

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

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

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

Income

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

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

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

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

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

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

Expenditure

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

L'ecole Francaise De Bristol

Report of the Trustees
for the Year Ended 31 August 2024

FUTURE PLANS

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
02463900 (England and Wales)

Registered Charity number
900410

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

Trustees

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

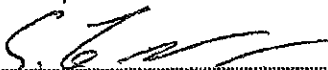
Company Secretary

E Tenant

Independent Examiner

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

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


.....
S Cren - Trustee

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

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

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

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

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

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

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



Lisa White FCCA
The Association of Chartered Certified Accountants

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

Date: 29/05/2025

L'ecole Francaise De Bristol

Statement of Financial Activities
for the Year Ended 31 August 2024

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

The notes form part of these financial statements

L'ecole Francaise De Bristol

Balance Sheet
31 August 2024

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

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

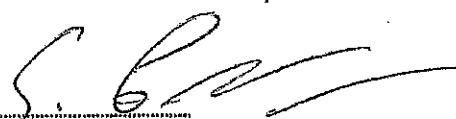
The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

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


.....
S Cren - Trustee

The notes form part of these financial statements

L'ecole Francaise De Bristol

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Raising funds

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

Allocation and apportionment of costs

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

Tangible fixed assets

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

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

Taxation

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

Fund accounting

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

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

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

2. DONATIONS AND LEGACIES

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

Grants received, included in the above are as follows:

31.8.24	31.8.23
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L'ecole Francaise De Bristol

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

2. DONATIONS AND LEGACIES - continued

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

3. OTHER TRADING ACTIVITIES

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

4. INVESTMENT INCOME

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

5. RAISING FUNDS

Raising donations and legacies

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

6. CHARITABLE ACTIVITIES COSTS

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

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

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

L'ecole Francaise De Bristol

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

8. SUPPORT COSTS

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

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

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

9. NET INCOME/(EXPENDITURE)

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

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

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

10. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

11. STAFF COSTS

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

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

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

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

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

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 September 2023	10,670	17,069	27,739
Additions	-	990	990
At 31 August 2024	<u>10,670</u>	<u>18,059</u>	<u>28,729</u>
DEPRECIATION			
At 1 September 2023	10,463	16,633	27,096
Charge for year	104	623	727
At 31 August 2024	<u>10,567</u>	<u>17,256</u>	<u>27,823</u>
NET BOOK VALUE			
At 31 August 2024	<u>103</u>	<u>803</u>	<u>906</u>
At 31 August 2023	<u>207</u>	<u>436</u>	<u>643</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24 £	31.8.23 £
Trade debtors	5,880	35,388
Prepayments	8,322	5,840
	<u>14,202</u>	<u>41,228</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24 £	31.8.23 £
Other creditors	17,572	5,480
Deferred income	46,228	24,519
Accrued expenses	52,489	44,430
Deferred grants	6,465	-
	<u>122,754</u>	<u>74,429</u>

16. MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	268,938	(27,481)	241,457
TOTAL FUNDS	<u>268,938</u>	<u>(27,481)</u>	<u>241,457</u>

L'ecole Francaise De Bristol

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

16. **MOVEMENT IN FUNDS - continued**

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

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

Comparatives for movement in funds

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

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

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

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

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

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

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

L'ecole Francaise De Bristol

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

17. RELATED PARTY DISCLOSURES

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

L'ecole Francaise De Bristol

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

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

This page does not form part of the statutory financial statements

L'ecole Francaise De Bristol

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

	31.8.24	31.8.23
	£	£
Governance costs		
Brought forward	48,939	45,241
Legal fees	-	210
Maintenance	-	297
Training	80	53
Bad debts	116	144
Cleaning	664	528
Rent and rates	3,757	3,719
Other professional services	2,713	2,470
ICT support	511	70
Travel & meetings	15	6
Site management	251	-
Governance	569	-
Fixtures and fittings	104	282
Computer equipment	623	1,040
	<hr/>	<hr/>
	58,342	55,060
	<hr/>	<hr/>
Total resources expended	451,699	393,884
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Net (expenditure)/income	(27,481)	1,355
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This page does not form part of the statutory financial statements

